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ANNUAL REPORTS

OF THE TOWN OF

LITCHFIELD

New Hampshire

1991

EMERGENCY TELEPHONE NUMBERS

Ambulance	883-7707
Fire	883-7707
Police	424-4141

BUSINESS TELEPHONE NUMBERS

Selectmen's Office	424-4046
Town Clerk & Tax Collector	424-4045
Police Chief	424-4047
Building Inspector	424-4592
Health Officer	424-4592
Library	424-4044
Planning Board	424-2131

—OFFICE HOURS—

Selectmen's Office	Town Hall
8 a.m. to Noon and 1 p.m. to 5 p.m. Monday through Friday	
Town Clerk & Tax Collector	Town Hall
Every Weekday, 8:00 a.m. to 2:00 p.m.	
Every Monday Evening 6:00 to 8:00 p.m.	

THE OFFICE WILL BE CLOSED EVERY ELECTION DAY

Building Inspector	Town Hall
Weekdays 9:00 a.m. to 1:00 p.m.	
Monday Evenings 7:00 to 9:00 p.m.	

Library Hours:

Monday: 10-12, 2-8; Tuesday: 2-6; Wednesday: 10-12, 2-8;
Thursday: 2-6; Friday: 2-6; Saturday: 10-2

No Saturday hours during the months of July and August. Closed Holidays

Incinerator Facility Hours:

Sunday: 8 a.m. to Noon
Wednesday: 3 p.m. to 7 p.m.; Saturday: 8 a.m. to 4 p.m.

—PUBLIC MEETINGS—

Selectmen Town Hall the 1st, 2nd, 3rd, and 4th Monday evenings at 6:00 p.m. during the months of September-May; and the 2nd and 4th Monday evenings during the months of June-August.

Planning Board GMS - Library
1st Tuesday of the month at 7:30 p.m.

Zoning Board of Adjustment Town Hall
2nd Wednesday of the month at 7:00 p.m.

Library Trustees Library
1st Monday of the month at 7:30 p.m.

Conservation Commission Town Hall
3rd Monday of the month at 7:30 p.m.

**Annual Reports
OF THE TOWN OF
LITCHFIELD
NEW HAMPSHIRE**

YEAR ENDING DECEMBER 31, 1991

ALSO

ANNUAL REPORTS OF THE SCHOOL DISTRICT

YEAR ENDING JUNE 30, 1991

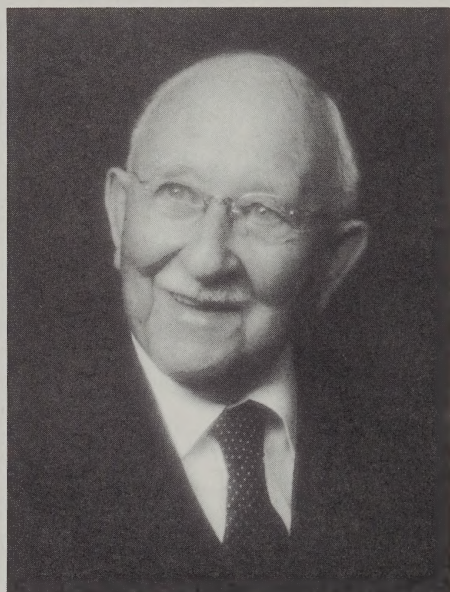
Printed by
Accurate Printing, Inc.
Nashua, N.H.

N. H. STATE LIBRARY

MAR 20 1992

CONCORD, N.H.

In Memoriam



Arthur Hamlin Morrill

May 27, 1891 - January 19, 1992

SELECTMAN - 1928 to 1952

TRUSTEE OF TOWN TRUST FUNDS

LIBRARY TRUSTEE

REPRESENTATIVE TO THE GENERAL COURT

In Memoriam



Nancy Crowell Hendrick

February 4, 1914 - June 15, 1991

REPRESENTATIVE TO THE GENERAL COURT
LITCHFIELD CONSERVATION COMMISSION
MERRIMACK RIVER WATERSHED COUNCIL

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TOWN OFFICERS

Office	Office Holder	Term Expires
Selectmen	Ralph G. Boehm, chairman	1993
	Arthur Frappier	resigned
	Thomas Levesque	1992
	Gary Garfield	1992
Administrative Assistant	Cecile Durocher	
Moderator	Philip M. Reed	1992
Checklist Supervisors	Christine E. Lepine	1996
	Robert Redding	1992
	Andrea L. Hamilton	1994
Town Clerk/Tax Collector	Maureen A. Huneke	1993
	Mary A. Rackliff, deputy	1993
Sub Register	Police Department	1993
Treasurer	Dolores S. Kennedy	1993
Road Agent	Roland E. Bergeron	1992
Trustees, Town Trust Funds	Rina Petit	1993
	M. Patricia Jewett	1992
	Roland E. Bergeron	tenure
Health Officer	Roland E. Bergeron	tenure
Building Inspector	Christine E. Lepine	1994
Library Trustees	Christine Ferraro	1993
	M. Patricia Jewett	1993
	David Dominici	1992
	Claudia Danielson	
Librarian	Brent Lemire	1992
Fire Chief	Linda Davis	1992
Budget Committee	M. Patricia Jewett	1992
	Mark Ferguson	1992
	Quentin Lewis	1994
	Scott Raswyck	1993
	Phillip Seavey	1994
	Stephen Robinson	resigned
	Willis E. Jewett	1992
Planning Board	Joan A. McKibben	1992
	Loren Jean	1992
	Brian St. Laurent	1993
	Richard J. L. Quinn	1994
	Gary Garfield	selectmen's rep.
	Glenn M. McKibben, Jr., Chairman	1993
	Joan A. McKibben	1993
Conservation Commission	Mark Brennan	1994
	Loren Jean	1994
Nashua Regional Planning Commission Representative	Stephen Robinson	
	Loren Jean	1993
Inspectors of Elections	Marilyn P. Jewett	1992

Zoning Board of Adjustment	Paul L. Belliveau	1994
	Cecil A. Williams (alternate)	1993
	Laura H. Nihan	1993
	Robert W. Goczalk	1993
	Hector E. Ducharme	1992
	Robert Martineau (alternate)	1992
	Jon T. Ciemiewicz (alternate)	1992
Parks and Recreation	Nancy McKay	1993
	Richard Provencher	1992
	David A. Hickey	resigned
	Eileen O. C. Hickey	1994
	Mark Ferguson	1994
	Joan Fulton	1993
Representative to N.H. General Court		
District 12	Ellen-Ann Robinson	1992
District 14	Leon Calawa, Jr.	1992
Police Department	David L. Roberts, Chief	tenure
	Gerard A. Millette Det/Sgt	tenure
Officers	Michael Houle	tenure
	Wendy Foley	resigned
	Lance Myrdek	tenure
	Robert Dalton	tenure
	David Donnelly	tenure
	Todd Boucher	1992
Specials	Robert D. Bennett	1992
	Douglas McGowan	resigned
	Frederick Williams	1992
	Nelson Breton	1992
	Ronald Fournier	1992
	Thomas Roy	1992
	Richard Ell	1992
	Steve Harris	1992
	Fausto Hamdan	1992
Dog Officer	George Bailey	1992
Secretary/Dispatcher	Sharon A. Harding-Reed	

Fire Department

Brent Lemire, Fire Chief	01	
James Beetz, Ass't Fire Chief	02	
Brian Barton, Deputy Fire Chief	03	
Company A		
Lt. Michael Croteau	05	
Bernard, Steven		
DeJoie, John		
Griffin, Matt		FR
Kerns, Tim		CFF EMT-P
LaPlante, Dennis		FF1 EMT
Mayopoulas, Dave		FR
Nile, Glen		
Ring, Ed		CFF
Shea, John		FF1
Sullivan, Ken		FF1
Tremblay, Eric		
Walsh, Mike		FR
Wentworth, Wayne		FF1 FR
Company B		
Capt. Thomas Schofield	04	
Adams, Warren		FF1 FR
Dalton, Tom		CFF EMT
Emanuelson, Jeff		CFF EMT
Grenier, Leo		FR
Hogencamp, Dwayne		CFF EMT
Makaravicz, Kieth		FF1
Nicoll, Douglas		FF1 EMT
Pinard, Norm		FF1
Stanhope, Mike		FF1 EMT
St. Laurent, Brian		FR
Sullivan, Suzanne		FF1 FR
Webber, Ken		FF1

TOWN WARRANT

TOWN OF LITCHFIELD THE STATE OF NEW HAMPSHIRE

THE POLLS WILL BE OPEN FROM 7:00 A.M. to 7:00 P.M.

To the Inhabitants of the Town of Litchfield in the County of Hillsborough in said state, qualified to vote on Town affairs:

YOU ARE HEREBY NOTIFIED TO MEET AT THE GRIFFIN MEMORIAL SCHOOL IN SAID LITCHFIELD ON TUESDAY, MARCH 10, 1992 AT 7:00 A.M. TO ACT UPON THE FOLLOWING:

1. To elect by ballot the following Town Officers:

One Selectman - three-year term; one Selectman - two-year term; one Road Agent - one-year term; one Fire Chief - one-year term; one Trustee of Town Trust Funds - three-year term; one Trustee of Town Trust Funds - two-year term; two Library Trustees - three-year terms; two Budget Committee members - three-year terms; one Budget Committee member - one-year term; one Checklist Supervisor - six-year term; one Moderator - two-year term.

2. To vote by ballot on the following amendments to the Town Zoning Ordinances.

1. Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To amend Section 140, Sign Ordinance, by revising Sections 140.01, 140.02 and 140.03, and deleting Section 140.10 (a) and (b). This amendment will clarify the application procedures under the Sign Ordinance and establish maximum sign heights for all zoning districts? (Vote by official ballot.)

YES ☐ NO ☐

2. Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To amend Sections 210.2(1) Residential District and Section 252 Home Occupations. This amendment will define permitted home occupations in the residential zone, establish procedures for permitting home occupations subject to Planning Board review, and require non-conforming home occupations to register with the Planning Board? (Vote by official ballot.)

YES ☐ NO ☐

3. Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To amend Sections 330.2, 340.2, 350.2, and 360.2 Commercial and Commercial Industrial Districts. This amendment will permit one residential dwelling unit to be developed in conjunction with a commercial use. In addition, this amendment will now permit warehousing of goods as a use in the Southwestern Commercial Zone? (Vote by official ballot.)

YES ☐ NO ☐

4. Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

Repeal Section 265, Growth Management, and adopt in lieu thereof an impact fee system by adopting two new ordinances, Section 900 Public Facilities Impact Fees, and Section 980 School Facilities Impact Fees. These ordinances will require the payment of impact fees by new development in the Town to partially defray the Town's costs for building new roads and additional school facilities that are needed to serve the new development. Impact fees that are collected shall only be used for capital improvements, and may be matched with other funds appropriated by the Town in order to fund road and school capital improvements? (Vote by official ballot.)

YES ☐ NO ☐

YOU ARE HEREBY NOTIFIED TO MEET AT THE GRIFFIN MEMORIAL SCHOOL IN SAID LITCHFIELD ON FRIDAY, MARCH 13, 1992, AT 7:30 P.M. TO ACT UPON THE FOLLOWING ARTICLES:

1. To see if the Town will vote to raise and appropriate the sum of \$135,000.00 for the reconstruction of Bixby Road and Woodburn Road. (Recommended by Budget Committee.)

2. To see if the Town will vote to raise and appropriate the sum of \$25,000.00 to establish a capital reserve fund for Town Hall expansion or construction of a municipal complex. (Recommended by Budget Committee.)

3. To see if the Town will vote to raise and appropriate the sum of \$61,000.00 for drainage improvements and resurfacing of Brook Road and for the resurfacing of Forest Lane and Courtland Avenue. (Not Recommended by Budget Committee.)

4. To see if the Town will vote to raise and appropriate the sum of \$36,000.00 for the survey and engineering design of the Albuquerque Avenue extension between Meadowbrook Lane and Hillcrest Road. (Not Recommended by Budget Committee.)

5. To see if the Town will vote to hire one additional full-time police officer effective July 5, 1992 at an annual salary of \$20,925.00 and to raise and appropriate the sum of \$16,139.00 for salaries and related costs for the period of July 5, 1992 to December 31, 1992. (Not Recommended by Budget Committee.)

6. To see if the Town will authorize the Selectmen to borrow money in anticipation of taxes.

7. Shall we adopt the provisions of RSA 79-A:25-a to account for revenues received from the land use change tax in a fund separate from the general fund? Any surplus remaining in the land use change tax fund shall not be part of the general fund until such time as the legislative body shall have had the opportunity at an annual meeting to vote to appropriate a specific amount from the land use change tax fund for any purpose not prohibited by the laws or by the constitution of this state. After an annual meeting any unappropriated balance of the land use change tax revenue received during the prior fiscal year shall be recognized as general fund revenue for the current fiscal year. (Vote by ballot.)

8. To see if the Town will vote to recognize the following roads as dedicated to public use and hereby accept as Public Highways for the Town of Litchfield:

Anna Lane
Crowell Court
Kiln Drive
Locke Mill Drive
Morrill Street
Pearson Street
Quigg Court
Rocky Hill Drive
Shirley Way
Albuquerque Avenue from Hillcrest Road to Griffin Lane
Brenton Street from Albuquerque Avenue to Whidden Lane
Pilgrim Drive from Harvest Way to Chase Brook Circle

9. To see if the Town will authorize the Selectmen to apply for, receive and expend federal or state grants, which may become available during the course of the year, and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the town may legally appropriate money; provided (1) that such grants and other monies do not require the expenditure of other town funds, (2) that a public hearing shall be held by the Selectmen prior to the receipt and expenditure of such grants and monies; and (3) that such items shall be exempt from all provisions of RSA 32 relative to limitation and expenditure of town monies, all as provided by RSA 31:95b.

10. To see if the Town will authorize the Library Trustees to apply for, accept and expend without further action by the Town Meeting, money from the State, Federal or other Governmental Unit or a private source which becomes available during the fiscal year, and to be used for purposes for which the town may legally appropriate money; provided (1) that such grants and other monies shall not require the expenditure of other town funds, and (2) it shall be exempt from all provisions of RSA 32 relative to limitation and expenditure of town monies, all as provided by RSA 202-A:4-c.

11. To see if the Town will authorize the Selectmen to accept private donations of land, interests in land or money for the purposes of contributing to the local matching portion required for acquiring conservation land or interests in land and other costs associated therewith for permanent conservation use under the New Hampshire Land Conservation Investment Program (LCIP) RSA 221-A, and authorize the Selectmen to apply for and accept the state matching funds under the LCIP for the purposes of acquisition of the fee simple or lesser interest in conservation land. Said donations and state matching funds may be expended by majority vote of the Conservation Commission with the approval of the Selectmen.

12. To raise such sums of money as may be necessary to defray Town charges for the ensuing year and make appropriations of the same, as set forth, posted herewith and to consider each item in whole or in part.

13. To hear reports of agents, committees and other officers therefore chosen and to transact any other business that may legally come before said meeting, including the reading of the minutes of the current or prior meeting.

Given under our hands and seal, this seventeenth day of February, in the year of our Lord nineteen hundred and ninety-two.

Ralph G. Boehm

Thomas W. Levesque, Sr.

Gary M. Garfield

A true copy of Warrant — Attest:

Ralph G. Boehm

Thomas W. Levesque, Sr.

Gary M. Garfield

BUDGET FOR THE TOWN OF LITCHFIELD, N.H.

PURPOSES OF APPROPRIATION	W.A. No.	Actual		Actual		Selectmen's		Budget		Committee	
		Appropriations		Expenditures		Budget		Recommended		Not	
		Current	Year	Current	Year	Ensuing	Fiscal	Ensuing	Fiscal	Recommended	Recommended
							Year		Year		
GENERAL GOVERNMENT:											
4130 Executive		36,778		37,037		38,587		38,587			
4140 Elec., Reg., & Vital Stat.		33,806		33,818		42,655		42,230		425	
4150 Financial Administration		95,845		95,971		108,237		107,812		425	
4153 Legal Expenses		48,550		51,007		53,850		50,800		3,050	
4155 Employee Benefits		53,500		47,951		50,600		50,600			
4191 Planning and Zoning		51,657		44,714		48,469		44,964		3,505	
4194 General Government Bldg.		22,220		17,252		20,288		19,838		450	
4195 Cemeteries		1,200		1,200		1,200		1,200			
4196 Insurance		95,350		86,051		95,400		92,900		2,500	
4199 Other General Government		15,000		13,000		20,000		10,000		10,000	
PUBLIC SAFETY:											
4210 Police		342,854		345,725		418,521		396,221		22,300	
4215 Ambulance		10,424		14,262		12,000		12,000			
4220 Fire		123,427		133,035		172,286		171,486		800	
4240 Police Officer	5					16,139				16,139	
4240 Building Inspection		36,721		37,827		41,285		40,385		900	
4290 Emergency Management		25				2,000		1,850		150	
HIGHWAYS AND STREETS											
4312 Highways and Streets		228,075		235,628		254,115		239,300		14,815	
4316 Street Lighting		3,500		4,266		4,000		4,000			
4311 Administration		1,965		2,384		2,147		2,092		55	
SANITATION:											
4324 Solid Waste Disposal		156,637		151,257		155,375		158,075			
4321 Administration		6,870		8,298		7,895		7,870		25	

PURPOSES OF APPROPRIATION	W.A. No.	Actual Appropriations Current Year	Actual Expenditures Current Year	Selectmen's Budget Ensuing Fiscal Year	Budget Recommended Ensuing Fiscal Year	Committee Not Recommended
HEALTH:						
4414 Pest Control - Animal Control		5,177	6,927	7,810	6,526	1,284
4415 Health Agencies and Hospitals		5,500	5,500	5,500	5,500	
4411 Health Administration		4,486	4,176	4,448	4,248	200
WELFARE:						
4445 Vendor Payments		2,700	7,664	7,000	7,000	
CULTURE AND RECREATION:						
4520 Parks and Recreation		15,300	16,472	32,210	28,110	4,100
4550 Library		36,482	35,273	38,173	37,473	700
4583 Patriotic Purposes		200	196	500	500	
CONSERVATION						
4611 Administration		641	617	1,476	933	543
CAPITAL OUTLAY						
4312 Road Construction	1	105,000	103,396	135,000	135,000	
4312 Road Drainage	3			61,000		61,000
4312 Road Survey	4			36,000		36,000
4210 Police Cruiser		15,918	15,070			
4220 Fire Truck		43,500	42,916			
4312 Plow/Wing		4,995	5,000			
4520 Building Renovations		25,000	25,000			
OPERATING TRANSFERS OUT:						
4914 To Capital Reserve Funds Municipal Complex	2			25,000	25,000	
TOTAL APPROPRIATIONS		1,629,303	1,628,890	1,919,166	1,742,500	179,366

SOURCES OF REVENUE	Estimated Revenues Current Year	Actual Revenues Current Year	Selectmen's Budget Ensuing Fiscal Year	Estimated Revenues Ensuing Fiscal Year
TAXES:				
3185 Yield Taxes	2,000	2,388	2,000	2,000
3189 Other Taxes	457	457	450	450
3190 Int. & Pen. on Delinquent Taxes	70,000	120,229	110,000	110,000
LICENSES, PERMITS AND FEES				
3220 Motor Vehicle Permit Fees	345,000	343,547	325,000	325,000
3290 Other Licenses, Permits & Fees	27,600	23,084	65,000	65,000
FROM STATE				
3351 Shared Revenue	58,622	58,622	59,000	59,000
3353 Highway Block Grant	73,310	73,310	79,432	79,432
3356 State & Fed. Forest Land Reimb.	416	416	420	420
3359 Other	12,700	5,625	21,000	21,000
CHARGES FOR SERVICES				
3401 Income from Departments	62,127	95,184	40,000	40,000
MISCELLANEOUS REVENUES				
3501 Sale of Municipal Property	2,500	3,468	1,000	1,000
3502 Interest on Investments	55,000	53,501	33,000	33,000
3509 Other	2,500	2,027	2,000	2,000

INTERFUND OPERATING TRANSFERS IN

3914 Capital Reserve Fund

4,356

4,356

OTHER FINANCING SOURCES

3934 Proc. from Long Term Notes & Bonds

— Fund Balance

254,024

254,024

170,000

970,612

1,040,238

908,302

TOTAL REVENUES AND CREDITS

Total Appropriations

1,742,500

Less: Amount of Estimated Revenues, Exclusive of Taxes

908,302

Amount of Taxes to be Raised (Exclusive of School and County Taxes)

834,198

1991 RESIDENT POPULATION

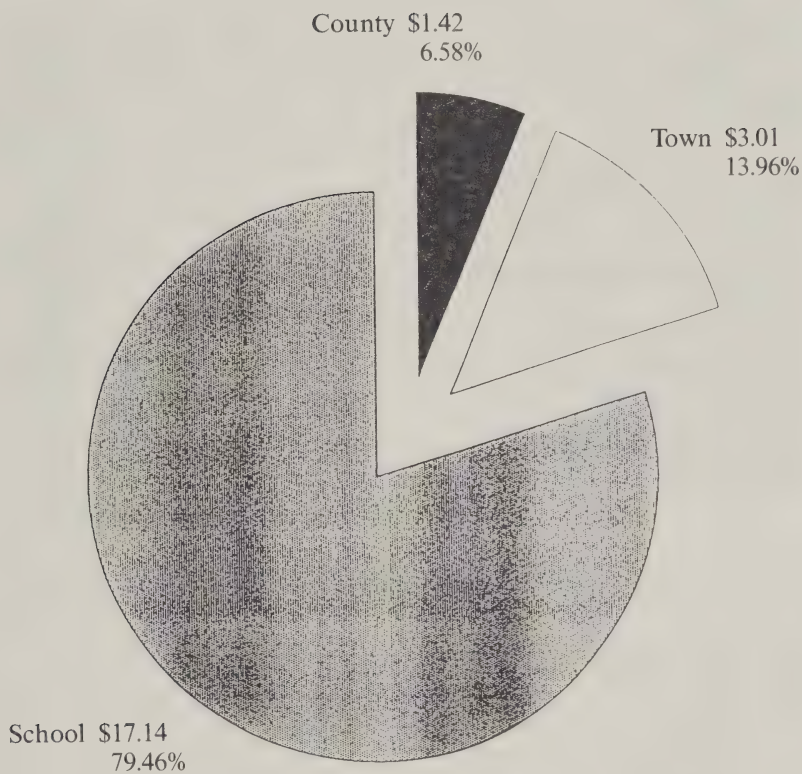
New Hampshire State Planning Office Census 5,516
(Adjusted to Federal Census)

SUMMARY INVENTORY

Residential Land	\$106,680,738	
Commercial Land	17,123,386	
Current Land Use Values	<u>515,533</u>	\$124,319,657
Residential Buildings	\$150,132,460	
Manufactured Housing	4,947,300	
Commercial Buildings	<u>9,920,200</u>	164,999,960
Electric Utilities	\$ 3,127,600	
Gas Utility	2,170	
Water Utility	<u>6,390,000</u>	<u>9,519,770</u>
Gross Taxable Valuation		\$298,839,387
Less:		
Blind Exemptions	\$ 15,000	
Elderly Exemptions	100,000	
Physically Handicapped Exemptions	<u>200</u>	- 115,200
Net Taxable Valuation		\$298,724,187
Gross Property Taxes (Rounded)		\$6,443,512.00
Less War Service Exemptions		<u>- 33,400.00</u>
Property Tax Commitments		\$6,410,112.00
1st Issue		\$3,191,741.00
2nd Issue		<u>3,218,371.00</u>
		\$6,410,112.00
Total Tax Exempt & Non-Taxable Property		\$13,907,700

TOWN OF LITCHFIELD

1991 TAX RATE



1991 TAX RATE

SCHOOL	\$17.14
TOWN	3.01
COUNTY	1.42
	<hr/>
	\$21.57

**TOWN CLERK
END OF YEAR REPORT
December 31, 1991**

Motor Vehicle Registrations	\$343,546.50
Motor Vehicle Titles	1,788.00
Dog Licenses	3,351.50
Dog Fines & Penalties	1,848.00
UCC Filings	957.00
UCC Searches	52.00
UCC Releases	95.00
Marriage Licenses	880.00
Candidate Filing Fees	22.00
Certified Copies	65.00
Pole Permit	5.00
Zoning/Subdivision Manuals	57.00
Photocopies	16.00
Returned Check Fees	208.00
Hawkers Permits	100.00
Duplicate Dog Tags	.50
Incorporation Papers	2.00
Geneological Searches	10.00
Dredge & Fill	8.00
	<hr/>
	\$353,011.50

A true record of all Town Clerk receipts, to the best of my knowledge,
attest:

Maureen A. Huneke
Town Clerk
December 31, 1991

TAX COLLECTOR'S REPORT
SUMMARY OF TAX ACCOUNTS
Fiscal Year Ended December 31, 1991

—DR.—

	—Levies of—	
	1991	Prior
Uncollected Taxes - Beginning of Fiscal Year:		
Property Taxes	\$	\$ 645,192.22
Yield Taxes		3,061.40
Taxes Committed to Collector:		
Property Taxes	6,410,112.00	
Yield Taxes	2,388.21	
Overpayments:		
a/c Property Taxes	4,136.80	329.38
Interest Collected on Delinquent Taxes	6,329.08	38,497.77
Yield Tax Interest	19.50	
Returned Check Fees	107.00	
Duplicate Tax Bills	626.00	
Before Tax Lien Costs		1,282.50
Total Debits	<u>\$6,423,718.59</u>	<u>\$ 688,363.27</u>

	—Levies of—	
	1991	Prior
Remitted to Treasurer During		
Fiscal Year:		
Property Taxes	\$5,462,354.21	\$ 644,941.81
Yield Taxes	2,388.21	
Returned Checks	107.00	
Duplicate Tax Bills	626.00	
Yield Tax Interest	19.50	
Interest on Taxes	6,329.08	38,497.77
Before Tax Lien Costs		1,282.50
Abatements Allowed:		
Property Taxes	22,269.00	119.22
Overpayments	4,136.80	329.38
Uncollected Taxes End of Fiscal Year:		
Property Taxes	925,488.79	-0-
Yield Taxes		3,061.40
Excess		131.19
Total Credits	<u>\$6,423,718.59</u>	<u>\$ 688,363.27</u>

TAX COLLECTOR'S REPORT
SUMMARY OF TAX SALES/TAX LIEN ACCOUNTS
Fiscal Year Ended December 31, 1991

—DR.—

	—Tax Sale/Lien on Account of Levies of—		
	1990	1989	Prior
Balance of Unredeemed Taxes Beginning of Fiscal Year:			
Taxes Sold/Executed to Town During Fiscal Year:	\$488,643.04	\$198,836.13	\$ 78,648.54
Interest Collected After Sale/Lien Execution:	13,848.09	31,893.62	23,302.46
Redemption Cost:	2,449.96	2,014.00	592.00
Total Debits	\$504,941.09	\$232,743.75	\$102,543.00

—CR.—

Remittance to Treasurer During Fiscal Year:			
Redemptions	\$257,680.74	\$130,723.66	\$ 72,381.20
Interest and Cost After Sale	13,848.09	31,893.62	23,302.46
	2,449.96	2,014.00	592.00
Abatements During Year	468.32		
Deeded to Town During Year	3,024.86	12,452.17	6,267.34
Unredeemed Taxes End of Year	227,532.02	55,672.43	-0-
Total Credits	*\$504,941.09	*\$232,743.75	\$102,543.00

- * 1990 excess (62.90)
- * 1989 excess (12.13)

TREASURER'S REPORT

DECEMBER 31, 1991

RECEIPTS

Balance on Hand, January 1, 1991		\$ 270,134.86
Received from		
Maureen Huneke, Town Clerk	\$ 352,920.50	
Maureen Huneke, Tax Collector	6,695,898.34	
Received from Selectmen's Office	329,790.86	
Received from Building Department	63,501.54	
Received from Bank of New Hampshire		
C.D.'s and Repurchase Agreements	10,515,115.73	
Interest	16,679.28	
Received from Money Market Account		
at New Dartmouth Bank	100,000.00	
Interest	2,493.34	
Received Interest from Cash Management		
Account at Bank of New Hampshire	34,328.53	
Received from Escrow Accounts at BNH		
Litchfield - Griffin Phase I	14.50	
Litchfield - Griffin Phase II	2,251.97	
Litchfield - Griffin Phase III	101.00	
Naticook Landing - Farm Land	1,658.00	
Naticook Landing - Site Plan	501.60	
Taofila Estates	513.72	
Sawmill Brook Development	4,429.55	
Crowell Estates	2,427.25	
Forest Hills - Phase V	3,738.15	
Larchmount - Phase I	2,916.20	
Larchmount - Phase II	2,928.10	
Larchmount - Phase IV	5,178.00	
Pilgrim Estates	678.30	
Ernest Dion - Wren Street	975.90	
Morgan Estates - Phase II	8,780.18	
Colby - Robert Road	1,674.60	
W. Charpentier - Anna Lane	2,389.60	
Mehlhorn Construction	1,386.50	
Evergreen Circle	4,833.00	
Brandy Circle	1,775.53	
Walter Ducharme	258.25	
Nesenkeag Inc.	1,590.20	
Cummings Farm	5,129.28	
Louis Faucher	1,123.00	
Continental Paving	240.00	
Solid Waste Disposal	3,000.00	
Interest Income	3,179.00	
	<hr/>	
		18,174,399.50
		<hr/>
		\$18,444,534.36
		<hr/>

Dolores S. Kennedy
Town Treasurer

**TOWN OF LITCHFIELD
SUMMARY OF TOWN BANK ACCOUNTS
DECEMBER 31, 1991**

Checking Account	\$ 31,939.39
Investments (Repurchase Agreements)	1,290,000.00
Escrow Accounts:	
Anna Lane - W. Charpentier	335.62
Briarwood - Hudson Water Company	1,019.47
Continental Paving	1,500.00
Continental Paving - Brandy Circle	1,737.80
Crowell Estate - Albuquerque Site	57,273.06
Crowell Estates - Sawmill Brook	1,651.19
Cummings Farm - Konis Corp.	1,749.47
Cummings Farm Recreational Fees	6,831.58
Evergreen Circle	1,678.04
Evergreen Circle - Homes By Paradise	5,124.82
Forest Hill - Phase V	1,405.78
Hawkview Associates - Phase I	1,834.45
Hawkview Associates - Phase II	636.06
Hawkview Associates - Phase III	1,713.53
Hawkview Associates - Phase IV	1,549.94
H. E. Ducharme - Gravel Permit	885.38
Florence Leary - Excavation Fund	2,232.85
Florence Leary - Restoration Bond	10,704.22
Leyfield Associates - Locke Mill	3,325.15
Litchfield - Griffin I	2,209.69
Litchfield - Griffin II	1,263.44
Litchfield - Griffin III	1,890.38
D. Lombardi	1,518.61
William McElwain	1,778.88
Mehlhorn Construction	129.37
Morgan Estates - Phase I	159.50
Morgan Estates - Phase II	1,848.06
N.H. Gypsum Supply Company	2,616.08
Naticook Landing Golf Course	1,091.16
Naticook Landing Farm Land	3,910.97
Nesenkeag - Chase Estates	1,876.74
Pilgrim Estates - Phase I	538.99
Pilgrim Estates - Phase II	1,299.34
Pinecrest Offsite Improvement	11,194.43
Roberts Road - George Colby	1,959.02
Sawmill Brook Development Corp.	6,291.15
Tabernacle Baptist Church	2,000.00
Taofila Estates - K. Blanchard	1,029.19
Town of Litchfield Conservation Fund	552.95
Town of Litchfield Conservation Fund II	30,657.54
Town of Litchfield Special Funds	17,162.87
Wren Street	29,322.97
Wren Street - Ernest Dion	1,734.06
Yun Chan Han	1,000.12

Dolores S. Kennedy
Town Treasurer

**TOWN OF LITCHFIELD
SUMMARY OF YEARLY TOTALS
1991**

Balance - January 1, 1991	\$ 270,134.86
Deposits	<u>18,174,399.50</u>
	18,444,534.36
NSF Checks Not Redeposited	<u>1,335.00</u>
	18,443,199.36
Expenditures	<u>8,208,191.00</u>
	10,235,008.36
State Dated Checks and Credit Memos	<u>2,046.76</u>
	10,237,055.12
Investments	<u>10,205,115.73</u>
Bank Balance, December 31, 1991	<u>\$ 31,939.39</u>

Dolores S. Kennedy
Town Treasurer

FINANCIAL REPORT
Town of Litchfield, N.H.

GENERAL FUND

January 1, 1991 to December 31, 1991

A. REVENUES - Modified Accrual

Revenue from taxes

Property taxes	\$6,410,112	
Yield taxes	2,388	
Payments in lieu of taxes	457	
Interest & penalties on delinquent taxes	123,757	
TOTAL		6,536,714

Motor vehicle permit fees	343,546	
Building permits	61,867	
Other licenses, permits, and fees	23,957	
TOTAL		429,370

Revenue from the State of New Hampshire

Shared revenue block grant	168,826	
Highway block grant	73,310	
State and federal forest land reimbursement	416	
Other state grants and reimbursements		
Gas refund	2,692	
Recycling grant	10,000	
TOTAL		255,244

Revenue from charges for services

Income from departments	30,702	
TOTAL		30,702

Revenue from miscellaneous sources

Sale of municipal property	3,468	
Interest on investments	53,986	
Rents of property	2,027	
Fines and forfeits	2,130	
Insurance dividends and reimbursements	1,141	
Contributions and donations	10,352	
Other miscellaneous sources not otherwise classified	2,014	
TOTAL		75,118

Interfund operating transfers in

Transfers from capital reserve fund	4,356	
TOTAL		4,356

Other financial sources

Other long-term financial sources	230,869	
TOTAL		230,869

TOTAL REVENUES FROM ALL SOURCES \$7,562,373

FUND BALANCE 562,554

GRAND TOTAL \$8,124,927

FINANCIAL REPORT

GENERAL FUND - Modified Accrual (Continued)

	Total expenditure	Equipment and land purchases	Construction
B. EXPENDITURES - Modified Accrual			
General government			
Executive	\$ 37,037	\$	\$
Election, registration and vital statistics	33,818		
Financial administration	95,983		
Legal expense	51,007	7,395	
Personnel administration	47,951		
Planning and zoning	44,712		
General government building	17,252		
Cemeteries	1,200		
Insurance not otherwise allocated	86,051		
Other general government	89,966		
TOTAL	\$ 504,977	\$ 7,395	\$
Public safety			
Police	\$ 341,563	\$ 27,070	\$
Ambulance	14,262		
Fire	175,950	199,499	
Building inspection	37,826	11,975	
TOTAL	\$ 569,601	\$ 238,544	\$

Highways and streets			
Administration	\$ 2,384	\$	\$ 284,915
Highways and streets	235,628	5,000	
Street lighting	4,266		
TOTAL	<u>\$ 242,278</u>	<u>\$ 5,000</u>	<u>\$ 284,915</u>
Sanitation			
Administration	\$ 8,298	\$	\$
Solid waste disposal	151,258		
Other sanitation	3,000		25,000
TOTAL	<u>\$ 162,556</u>	<u>\$</u>	<u>\$ 25,000</u>
Health			
Administration	\$ 4,175	\$	\$
Pest control — Animal control	6,926		
Health agencies and hospitals	5,500		
TOTAL	<u>\$ 16,601</u>	<u>\$</u>	<u>\$</u>
Welfare			
Vendor payments	\$ 7,664	\$	\$
TOTAL	<u>\$ 7,664</u>	<u>\$</u>	<u>\$</u>
Culture and recreation			
Parks and recreation	\$ 21,822	\$	\$ 10,731
Library	35,273		
Patriotic purposes	196		
TOTAL	<u>\$ 57,291</u>	<u>\$</u>	<u>\$ 10,731</u>

Conservation			
Administration	\$ 617	\$	\$
TOTAL	\$ 617	\$	\$
Payments to other governments			
Taxes paid to county	\$ 428,462	\$	\$
Taxes paid to school districts	5,208,246		
TOTAL	\$5,636,708	\$	\$
TOTAL EXPENDITURES	\$7,198,293	\$ 250,939	\$ 320,646
FUND BALANCE	243,071		111,978
GRAND TOTAL	\$7,441,364	\$ 250,939	\$ 432,624

RECONCILIATION OF SCHOOL DISTRICT LIABILITY

School district liability at the beginning of the municipality's year	\$2,215,842
ADD: School district assessment for current year	<u>5,208,246</u>
TOTAL LIABILITY WITHIN CURRENT YEAR	\$7,424,088
SUBTRACT: Payments made to school district within the municipality's year	<u>(5,270,842)</u>
School district liability at the end of the municipality's year	\$2,153,246

GENERAL FUND BALANCE SHEET As of December 31, 1991

ASSETS	Beginning of year	End of year
Current assets		
Cash and equivalents	\$1,878,451	\$1,324,562
Taxes receivable	648,254	928,550
Tax liens receivable	268,009	283,204
Due from other funds		<u>917</u>
TOTAL ASSETS	<u>\$2,794,714</u>	<u>\$2,537,233</u>
LIABILITIES AND FUND EQUITY		
Current liabilities		
Warrants and accounts payable and accrued liabilities	\$ 16,318	\$ 28,938
Due to school districts	<u>2,215,842</u>	<u>2,153,246</u>
TOTAL LIABILITIES	<u>\$2,232,160</u>	<u>\$2,182,184</u>
Fund equity		
Reserve for special purposes and carryforward appropriation	\$ 218,918	\$ 116,138
Unreserved fund balance	<u>343,636</u>	<u>238,911</u>
TOTAL FUND EQUITY	<u>\$ 562,554</u>	<u>\$ 355,049</u>
TOTAL LIABILITIES AND FUND EQUITY	<u><u>\$2,794,714</u></u>	<u><u>\$2,537,233</u></u>

GENERAL FUND

LONG-TERM DEBT GROUP OF ACCOUNTS As of December 31, 1991

	Beginning of year Debit	Credit	End of year Debit	Credit
Amount to be provided for the retirement of long-term debt	\$ 18,409	\$ 18,409	\$ 182,452	\$ 182,452
Other long-term liabilities — Leases				
TOTAL	<u>\$ 18,409</u>	<u>\$ 18,409</u>	<u>\$ 182,452</u>	<u>\$ 182,452</u>

Amount to be provided for the retirement of long-term debt
Other long-term liabilities — Leases

TOTAL

LONG-TERM DEBT GROUP OF ACCOUNTS As of December 31, 1991

Description of general obligation bonds	Purpose	Annual installment	Interest rate	Date of last payment	Lease at beginning of year	Lease issued this year	Lease retired this year	Lease at end of year
Northeast Leasing	Computer lease	\$ 2,219	17%	12/1/91	\$ -0-	\$ 7,395	\$ 928	\$ 6,467
Motorola	Radio lease	8,686	8.84%	5/1/91	-0-	24,000	8,686	15,314
Municipal	Fire Truck lease	42,916	7.24%	3/91	-0-	187,499	42,916	144,583
Services Group	Auto lease	3,372	8.55%	4/91	-0-	11,975	3,372	8,603
GMAC	Tractor lease	8,047	7.5%	4/28/91	14,449		6,964	7,485
Ford Motor Credit	Loader lease	4,257	7.5%	9/91	3,960		3,960	-0-
Ford Motor Credit								
TOTAL					<u>\$ 18,409</u>	<u>\$ 230,869</u>	<u>\$ 66,826</u>	<u>\$ 182,452</u>

**PLEASE LIST THE ANNUAL REQUIREMENTS TO AMORTIZE
ALL GENERAL OBLIGATION**

Debt as of December 30, 1991 for the Ensuing Five Years

	Principal	Interest	Total
12/31/92	\$ 51,096	\$ 14,144	\$ 65,240
12/31/93	47,058	10,136	57,194
12/31/94	42,105	6,402	48,507
12/31/95	42,015	3,120	45,135
12/31/96	178	3	181
SUBTOTAL	<u>\$182,452</u>	<u>\$ 33,805</u>	<u>\$216,257</u>
TOTAL	<u><u>\$182,452</u></u>	<u><u>\$ 33,805</u></u>	<u><u>\$216,257</u></u>

**SUMMARY OF REVENUES AND EXPENDITURES
FOR ALL OTHER FUNDS**

January 1, 1991 to December 31, 1991

REVENUE (By Source)

Revenue from the State of New Hampshire	\$ 2,933
Revenue from miscellaneous sources	
Interest on investments	3,783
Other miscellaneous sources	<u>3,086</u>

**TOTAL REVENUE AND
OTHER SOURCES**

\$ 9,802

EXPENDITURES (By Functions)

Public safety	\$ 3,850
Culture and recreation	<u>2,875</u>

**TOTAL REVENUE AND
OTHER SOURCES**

\$ 6,725

**BALANCE SHEET FOR SUMMARY
OF ALL OTHER FUNDS**

As of December 31, 1991

ASSETS

Cash and equivalents	\$ <u>52,083</u>
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TOTAL ASSETS

\$ 52,083

LIABILITIES AND FUND EQUITY

Due to other funds	\$ <u>917</u>
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TOTAL LIABILITIES

\$ 917

Fund Equity/Capital

Unreserved fund balance	\$ <u>51,166</u>
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TOTAL FUND EQUITY

\$ 51,166

**TOTAL LIABILITIES AND
FUND EQUITY**

\$ 52,083

COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES
FISCAL YEAR ENDING DECEMBER 31, 1991

Title of Appropriation	Appropriations	Expenditures	Unexpended Balances	Deficits
Town Officers Salaries	\$ 103,867.00	\$ 104,534.30	\$	\$ 667.30
Town Officers Expenses	92,929.00	92,812.78	116.22	
Town Clerk-Tax Collector Expenses	38,162.00	38,832.41		670.41
Treasurer's Expenses	745.00	829.23		84.23
Budget Committee Expenses	100.00	149.36		49.36
Election & Registration	2,100.00	1,690.73	409.27	
Cemeteries	1,200.00	1,200.00		
General Government Buildings	27,420.00	21,779.75	5,640.25	
Planning and Zoning	49,657.00	43,507.77	6,149.23	
Zoning Board of Adjustment	2,000.00	1,204.37	795.63	
Legal Expenses	***48,550.00	51,007.23		2,457.23
Contingency Fund	**15,000.00	13,000.00	2,000.00	
Police Department	298,082.00	296,793.63	1,288.37	
Special Duty	1,000.00	4,860.00		3,860.00
Drug Grant	5,000.00	5,000.00		
Police Cruiser Purchase - Art. 3	15,918.00	15,069.50	848.50	
Fire Department	117,727.00	128,006.25		10,279.25
Tanker/Pumper Purchase - Art. 1	43,500.00	42,916.36	583.64	
Civil Defense	25.00	0.00	25.00	
Building Department	5,915.00	6,777.56		862.56
Town Road Maintenance	*229,540.00	237,511.74		7,971.74
Cutler Road Reconstruction - Art. 2	105,000.00	103,396.11	1,603.89	
Front Plow/Wing Plow Purchase - Art. 4	4,995.00	5,000.00		5.00

Title of Appropriation	Appropriations	Expenditures	Unexpended Balances	Deficits
Street Lighting	3,500.00	4,266.06		766.06
Solid Waste Disposal	*163,507.00	159,556.18	3,950.82	
Health Department	4,090.00	3,778.62	311.38	
Animal Control	5,177.00	6,926.22		1,749.22
Visiting Nurses Association	5,000.00	5,000.00		
General Assistance	2,700.00	7,664.10		4,964.10
Library	36,482.00	35,272.56	1,209.44	
Parks and Recreation	15,300.00	16,469.73		1,169.73
Recreational Building Renovation - Art. 5	25,000.00	25,000.00		
Patriotic Purposes	200.00	196.21	3.79	
Conservation Commission	641.00	616.80	24.20	
FICA, Retirement Contributions	51,400.00	45,979.82	5,420.18	
Unemployment Compensation Contributions	2,100.00	1,971.09	128.91	
Insurance	95,350.00	86,051.35	9,298.65	
Ambulance Service	10,424.00	14,262.47		3,838.47
TOTALS	\$1,629,303.00	\$1,629,490.29	\$ 39,807.37	\$ 39,394.66
			-39,394.66	
			\$ 412.71	

Net Surplus of Appropriations

*Net Appropriation After Transfer of Funds

**\$5,000.00 Transferred to Appropriation

***\$10,000.00 Transferred to Appropriation

TOWN OFFICERS SALARIES

APPROPRIATION		103,867.00
Town Clerk-Tax Collector Salary	24,160.80	
Police Chief Salary	39,069.44	
Selectmen Salaries	3,600.00	
Treasurer Salary	4,000.00	
Road Agent Salary	500.00	
Fire Chief Salary	500.00	
Building Inspector Salary	31,047.56	
Health Officer Salary	896.00	
Town Trustees Salaries	130.50	
Checklist Supervisors Salaries	630.00	
EXPENDED		104,534.30
DEFICIT		677.30

TOWN OFFICERS EXPENSES

APPROPRIATION		92,929.00
Administrative Assistant Wages	32,676.64	
Secretary-Clerks Wages	21,308.17	
Secretary-Clerks Overtime	19.69	
Selectmen's Expenses	600.00	
Adm. Assistant's Expenses	160.24	
Town Trustees Expenses	65.00	
Town Reports	7,037.00	
Assessing	9,684.58	
Postage and Envelopes	918.56	
Office Supplies	1,420.73	
Printing	718.70	
Dues and Subscriptions	2,343.23	
Public Notices and Ads	472.51	
Recording Fees and Copies	69.45	
Health Insurance	3,666.12	
Consulting Services	128.92	
Software Support Services	777.00	
Dental Insurance	190.85	
Equipment Maintenance Contract	782.50	
Audit Services	5,700.00	
New Equipment	2,120.00	
Computer System Lease	1,036.84	
Seminars and Conventions	70.00	
Telephone	846.05	
EXPENDED		92,812.78
UNEXPENDED		116.22

TOWN CLERK-TAX COLLECTOR EXPENSES

APPROPRIATION		38,162.00
Deputy TC-TC Wages	15,921.77	
Deputy Town Clerk-Tax Collector Overtime	242.66	
TCTC Clerk Wages	7,216.56	
TCTC Clerk Overtime Wages	39.78	
Microfilming and Binding	715.00	
Dog Tags and License Forms	265.35	
Postage and Envelopes	2,941.57	
Office Supplies	806.77	
Copier Charges	56.70	
Printing	934.43	
Dues and Subscriptions	35.00	
Recording Fees	1,134.35	
Mileage and Tolls	107.52	
Health Insurance	3,617.20	
Equipment Repair & Maintenance	82.22	
Software Support Services	249.00	
Town Permits/Stickers	500.00	
Dental Insurance	190.85	
Equipment Maintenance Contract	404.30	
New Equipment	714.45	
Computer System Lease	1,036.84	
Seminars and Conventions	787.97	
Telephone	832.12	
EXPENDED		38,832.41
DEFICIT		670.41

TREASURER'S EXPENSES

APPROPRIATION		745.00
Postage and Envelopes	805.00	
Office Supplies	15.59	
Mileage and Tolls	8.64	
EXPENDED		829.23
DEFICIT		84.23

BUDGET COMMITTEE EXPENSES

APPROPRIATION		100.00
Copier Charges	32.96	
Public Notices	116.40	
EXPENDED		149.36
DEFICIT		49.36

ELECTION & REGISTRATION

APPROPRIATION		2,100.00
Election Officials Wages	661.80	
Ballots	606.10	
Postage and Envelopes	202.50	
Office Supplies	65.38	
Optech Programming/Support Fee	75.00	
Chair Rental	60.00	
New Equipment	19.95	
EXPENDED		1,690.73
UNEXPENDED		409.27

CEMETERIES

APPROPRIATION		1,200.00
Pinecrest Cemetery Maintenance	400.00	
Center Cemetery Maintenance	400.00	
Hillcrest Cemetery Maintenance	400.00	
EXPENDED		1,200.00

GENERAL GOVERNMENT BUILDINGS

APPROPRIATION		27,420.00
Town Hall Custodian Wages	2,202.23	
Repairs to Buildings	3,718.08	
Fire Alarm Repairs	300.00	
Equipment Repairs & Maintenance	442.79	
Building Maintenance Supplies	491.00	
Structural Study	750.00	
Lawn Maintenance	1,619.63	
Leased Fire Alarm Lines	1,084.57	
Septic Tank Cleaning	170.00	
Trash Container Services	780.00	
Water System Maint. Contract	519.39	
Fire Station Heating Oil	2,100.37	
Town Hall Electric Heat	2,209.62	
Fire Station Electricity	2,428.02	
Town Hall Electricity	2,964.05	
EXPENDED		21,779.75
UNEXPENDED		5,640.25

PLANNING AND ZONING

APPROPRIATION		49,657.00
Secretary-Clerk Wages	2,634.59	
Postage and Envelopes	670.06	
Office Supplies	82.20	
Copier Charges	95.54	
Printing	332.28	
NRPC Dues	2,917.00	

Public Notices and Ads	737.21	
Recording Fees and Copies	962.41	
Secretarial/Steno Services	4,119.75	
Mileage and Tolls	32.08	
Consulting Engineer	4,820.80	
NRPC Planner Services	18,390.00	
Impact Fee Ordinance	7,000.00	
New Equipment	250.00	
Seminars and Conventions	48.00	
Telephone	415.85	
EXPENDED		43,507.77
UNEXPENDED		6,149.23

ZONING BOARD OF ADJUSTMENT

APPROPRIATION		2,000.00
Secretary-Clerk Wages	186.75	
Postage and Envelopes	104.00	
Office Supplies	62.99	
Copier Charges	24.70	
Printing	24.63	
Public Notices and Ads	431.80	
Secretarial Services	369.50	
EXPENDED		1,204.37
UNEXPENDED		795.63

LEGAL EXPENSES

APPROPRIATION		48,550.00
Retainer Fees	12,999.96	
Litigation Fees	33,526.27	
Title Research Fees	3,408.00	
Expert Witness Fees	1,073.00	
EXPENDED		51,007.23
DEFICIT		2,457.23

CONTINGENCY FUND

APPROPRIATION		15,000.00
EXPENDED		13,000.00
DEFICIT		2,000.00

POLICE DEPARTMENT

APPROPRIATION		298,082.00
Full Time Officers Wages	144,228.10	
FT Secretary-Dispatcher Wages	19,711.04	
Part Time Officers Wages	20,999.46	
PT Secretary-Dispatcher Wages	6,405.09	
FT Police Officer Overtime	12,998.87	
Certification/Training Wages	8,048.00	

FT Secretary-Disp. Overtime	85.68	
Postage & Envelopes	371.14	
Office Supplies	1,536.74	
Dues and Subscriptions	951.88	
Public Notices and Ads	23.60	
Pre-Employment Physicals	337.00	
Photography	442.55	
Health Insurance	25,312.76	
Equipment Repair & Maintenance	483.51	
Vehicle Repairs & Maintenance	10,201.92	
Radio Installation & Repairs	65.00	
Minor Tools and Supplies	213.77	
Uniforms and Accessories	5,228.95	
Radar Maintenance	60.00	
Ammunition	600.00	
Dental Insurance	190.85	
Equipment Maintenance Contract	579.95	
Union Contract Negotiations	1,066.24	
Communication Equip. Maintenance	1,526.55	
Dispatch Service Contract	5,000.00	
Gas and Oil	14,056.08	
New Equipment	315.92	
Radio Communication Lease	4,343.17	
Seminars and Conventions	536.00	
Training	374.00	
Telephone	10,499.81	
EXPENDED		296,793.63
UNEXPENDED		1,288.37

SPECIAL DUTY & DRUG GRANT

APPROPRIATION		6,000.00
Special Duty Wages	4,860.00	
Drug Grant	5,000.00	
EXPENDED		9,860.00
DEFICIT		3,860.00

FIRE DEPARTMENT

APPROPRIATION		117,727.00
FT Firefighter/EMT Wages	49,426.68	
Part Time Firefighter Wages	24,495.52	
FT Firefighter Overtime	1,057.37	
Postage and Envelopes	270.73	
Office Supplies	132.93	
Copier Charges	22.78	
Printing	196.00	
Dues & Subscriptions	463.95	
Mileage and Tolls	37.49	
Photography	74.03	
Health Insurance	4,393.32	

Provisions	228.57	
Equipment Repair & Maintenance	571.47	
Vehicle Repairs & Maintenance	13,783.31	
Radio Installation & Repairs	3,178.96	
Minor Tools and Supplies	109.54	
Medical Supplies	300.96	
Uniform and Accessories	521.78	
Building Maintenance Supplies	758.30	
Oxygen Tank Refills	48.00	
Foam & Extinguisher Supplies	148.15	
Medical Charges	357.00	
Fire Chief's Vehicle Expense	735.30	
Dental Insurance	347.00	
Dispatch Service Contract	800.00	
Scott Air Packs Maintenance	1,209.83	
Gas and Oil	3,984.83	
New Equipment	6,086.13	
Radio Communication Lease	5,894.75	
Seminars and Conventions	565.50	
Training	3,322.89	
Community Relations	702.78	
Telephone	3,780.40	
EXPENDED		128,006.25
DEFICIT		10,279.25

CIVIL DEFENSE

APPROPRIATION	25.00
UNEXPENDED	25.00

BUILDING INSPECTION

APPROPRIATION		5,915.00
Temporary Inspector Wages	735.00	
Postage and Envelopes	50.66	
Office Supplies	215.02	
Copier Charges	29.96	
Printing	98.50	
Dues, Subscriptions, & Licenses	380.00	
Photography	47.90	
Equipment Repairs & Maintenance	22.50	
Vehicle Repairs & Maintenance	19.00	
Drawings/Blueprints	56.30	
Code Materials	31.29	
Gas and Oil	426.94	
New Equipment	500.00	
Vehicle Lease	3,447.71	
Seminars and Conventions	365.13	
Telephone	351.65	
EXPENDED		6,777.56
DEFICIT		862.56

TOWN ROAD MAINTENANCE

APPROPRIATION		229,540.00
Workmen Wages	17,674.45	
Road Workmen Overtime	2,959.41	
Postage and Envelopes	180.07	
Office Supplies	97.86	
Copier Charges	16.40	
Printing	132.18	
Dues and Subscriptions	90.00	
Mileage and Tolls	1.50	
Photography	87.00	
Equipment Repair & Maintenance	3,310.41	
Vehicle Repairs & Maintenance	5,367.91	
Minor Tools, and Supplies	2,190.60	
Building Maint. and Repairs	705.62	
Drawings and Blueprints	235.10	
Salt	25,650.97	
Sand and Gravel	15,204.01	
Asphalt and Cold Patch	4,794.35	
Plow and Spreader Repairs	12,094.04	
Roadside Mowing & Improvements	500.00	
Signs, Posts, and Accessories	3,192.16	
Road Maintenance/Improvement	3,802.70	
Pavement Striping/Marking	2,865.24	
Equipment Rental Charges	4,271.95	
Tree Removals	1,626.66	
Road Sweeping	3,696.54	
Catch Basins Parker Circle	5,725.00	
Catch Basin Albuquerque/Pinecrest	7,825.00	
Gravel Road Shoulders	375.00	
Catch Basin Maintenance	7,658.60	
Catch Basin Replacements	11,518.55	
Highway Building Maintenance	5,212.08	
Equipment Maintenance Contract	2,041.35	
Consulting Engineer	6,893.90	
Communications Equipment Maint.	517.72	
Equipment Hire	53,443.75	
State Work Release Program	2,861.28	
Gas and Oil	2,973.76	
Propane Gas - Garage Heating	449.31	
New Equipment	9,202.90	
Safety Equipment Purchases	428.10	
Front End Loader Lease	8,047.22	
Seminars and Conventions	13.50	
Telephone	1,265.45	
Electricity	312.14	
EXPENDED		237,511.74
DEFICIT		7,971.74

STREET LIGHTING

APPROPRIATION	3,500.00
EXPENDED	4,266.06
DEFICIT	766.06

SOLID WASTE DISPOSAL

APPROPRIATION		163,507.00
Facility Manager Wages	7,068.00	
Assistant Facility Mgr. Wages	13,598.72	
Assistant Facility Mgr. Overtime	26.40	
Incinerator Operators/Laborers	22,688.58	
Incin. Operators/Laborers Overtime	11.12	
Copier Charges	7.92	
Printing	509.18	
Equipment Repair & Maintenance	17,648.88	
Minor Tools and Supplies	617.37	
Building Maint. and Supplies	610.18	
Skid Loader Lease	4,257.74	
Bulldozing, Gravel and Fill	1,735.00	
Ash Disposal Expenses	10,916.38	
Metal Disposal Expenses	1,164.05	
Tire Shredding/Removal	4,131.00	
Demolition Materials Disposal	21,661.44	
Maintenance Contract	564.12	
Gas and Oil	341.94	
Incinerator Unit Fuel Oil	11,666.47	
Recycling Facility Expansion	25,821.32	
Recycling Facility Phase I	6,500.00	
Seminars & Workshops	350.00	
Telephone	362.85	
Electricity	7,297.52	
EXPENDED		159,556.18
UNEXPENDED		3,950.82

ANIMAL CONTROL

APPROPRIATION		5,177.00
Animal Control Officer Wages	4,937.72	
Dues, Licenses & Subscriptions	50.00	
Mileage and Tolls	1,804.50	
Minor Tools & Supplies	1.00	
Veterinarian Services	133.00	
EXPENDED		6,926.22
DEFICIT		1,749.22

VISITING NURSE ASSOCIATION

APPROPRIATION	5,000.00
Home Health and Hospice Care	5,000.00

HEALTH DEPARTMENT

APPROPRIATION		4,090.00
Office Supplies	53.54	
Copier Charges	5.52	
Dues and Subscriptions	40.00	
Photography	43.50	
Vehicle Repairs & Maintenance	49.00	
Consulting Services	1,275.00	
Water Analysis	291.00	
Nashua Community Council	500.00	
Communication Equipment Maintenance	161.30	
Gas and Oil	208.86	
New Equipment	323.00	
Seminars and Conventions	150.00	
Telephone	677.90	
EXPENDED		3,778.62
UNEXPENDED		311.38

GENERAL ASSISTANCE

APPROPRIATION		2,700.00
Housing	6,839.00	
Groceries/Household Items	526.21	
Utilities	298.89	
EXPENDED		7,664.10
DEFICIT		4,964.10

LIBRARY

APPROPRIATION		36,482.00
Librarian Wages	13,406.16	
Librarian Assistant	5,236.03	
Library Page	1,886.15	
Custodian Wages	2,425.50	
Postage & Envelopes	66.00	
Mileage and Tolls	5.22	
Equipment Repair & Maintenance	279.50	
Building Maintenance Supplies	69.95	
Sidewalk Snow Removal	80.00	
Library Supplies	423.57	
Septic Tank Cleaning	85.00	
Equipment Maint. Contract	325.00	
Heating Oil	1,228.35	
Books and Media	8,363.05	
Story Hour Expenses	104.91	
Telephone	378.28	
Electricity	909.89	
EXPENDED		35,272.56
UNEXPENDED		1,209.44

PARKS AND RECREATION

APPROPRIATION		15,300.00
Summer Program Wages	10,019.52	
Field Mowing Wages	290.50	
Office Supplies	43.51	
Copier Charges	1.52	
Public Notices and Ads	168.00	
Equipment Repair & Maintenance	348.01	
Minor Tools and Supplies	904.06	
Building Maintenance Supplies	15.07	
Field Maint. & Trash Removal	811.39	
Equip. Rental (Chemical Toilet)	1,012.74	
Gas and Oil	73.52	
New Equipment	244.00	
Field Improvements	158.00	
Summer Program	1,061.93	
Telephone	488.93	
Electricity	684.76	
Roy Memorial Pk - Water Charges	144.27	
EXPENDED		16,469.73
DEFICIT		1,169.73

PATRIOTIC PURPOSES

APPROPRIATION		200.00
Flags	113.21	
Wreaths	83.00	
EXPENDED		196.21
UNEXPENDED		3.79

CONSERVATION COMMISSION

APPROPRIATION		641.00
Postage and Envelopes	5.80	
Copier Charges	1.80	
NHACC Dues	175.00	
Mileage and Tolls	16.20	
Wildlife Sanctuary Lease	1.00	
Annual Meeting and Seminars	17.00	
Youth Fishing Derby	400.00	
EXPENDED		616.80
UNEXPENDED		24.20

UNEMPLOYMENT COMPENSATION

APPROPRIATION	2,100.00
EXPENDED	1,971.09
UNEXPENDED	128.91

FICA, MEDICARE & RETIREMENT CONTRIBUTIONS

APPROPRIATION		51,400.00
FICA Contributions	20,060.57	
Medicare Contributions	7,370.66	
Full Time Employee Retirement	2,528.05	
Full Time Police Retirement	12,581.22	
Full Time Firemen Retirement	3,439.32	
EXPENDED		45,979.82
UNEXPENDED		5,420.18

INSURANCE

APPROPRIATION		95,350.00
Workmen's Compensation	34,959.00	
Public Official Liability	8,132.35	
Police Official Liability	15,600.00	
Firefighter Liability	498.00	
General Liability	12,831.00	
Property Floater	1,786.00	
Auto & Truck Fleets	11,369.00	
Surety Bonds	876.00	
EXPENDED		86,051.35
UNEXPENDED		9,298.65

AMBULANCE SERVICE

APPROPRIATION		10,424.00
Subsidy Contract Fee	9,094.35	
Ambulance Charges	5,168.12	
EXPENDED		14,262.47
DEFICIT		3,838.47

WARRANT ARTICLE 1 — TANKER/PUMPER PURCHASE

APPROPRIATION		43,500.00
Municipal Services/Yearly Loan Payment	42,916.36	
UNEXPENDED		583.64

WARRANT ARTICLE 2 — CUTLER ROAD RECONSTRUCTION

APPROPRIATION		105,000.00
Caron Engineering	8,184.40	
Continental Paving, Inc.	95,211.71	
EXPENDED		103,396.11
UNEXPENDED		1,603.89

WARRANT ARTICLE 3 — POLICE CRUISER PURCHASE

APPROPRIATION		15,918.00
Natick Auto	14,250.00	
Emergency Warning System	639.50	
Marshall Signs	180.00	
EXPENDED		15,069.50
UNEXPENDED		848.50

WARRANT ARTICLE 4 — FRONT PLOW/WING PLOW PURCHASE

APPROPRIATION		4,995.00
E. W. Sleeper		5,000.00
DEFICIT		5.00

WARRANT ARTICLE 5 — RECREATIONAL BUILDING RENOVATIONS

APPROPRIATION		25,000.00
Chagnon Lumber Co.	2,461.08	
Fred Garside	160.00	
M.J. Anger Enterprise	150.00	
Southern NH Water Co.	321.93	
R & S Supply, Inc.	288.24	
Continental Paving Co.	523.60	
Capital Plumbing	7.56	
CED Twin State	1,933.06	
Goulet Supply Co.	3,234.50	
Graybar Electric	92.73	
Colonial Supply	291.50	
Hudson True Value	249.11	
Ralph Pill	269.17	
New England Duplicator	40.05	
Richard Lascelles	147.74	
Telegraph Publishing Co.	22.35	
Union Leader Corp.	28.35	
Joan Fulton	33.47	
Seaman's Supply co.	65.31	
Walamie Rental	61.00	
Sherwin-Williams	350.74	
Renovation Fund Reserve	14,268.51	
EXPENDED		25,000.00

DONATIONS AND GRANTS EXPENDED

Summer Program Wage Donations	2,090.00
Tennis Court Donation	3,262.00
Recycling Grant - NH The Beautiful	5,000.00
Drug Grant Program Expenses	3,850.26
Total Payments	14,202.26

OUTSTANDING BILL PAYMENTS

1983 Solid Waste Disp. Plan	3,000.00
1988 Darrah Pond Warrant Article	12,917.17
1988 Planning Expenses—Master Plan	3,500.00
1990 Cutler Road Construction	168,602.03
1990 Recycling Center Warrant	20,000.00
1990 Planning Expenses	5,398.50
1990 Police Department Expenses	3,388.82
1990 Fire Department Expenses	928.53
1990 Building Department Expenses	78.04
1990 Highway Department Expenses	56.67
1990 Library Expenses	484.45
1990 Ambulance Expenses	1,261.06
1990 Solid Waste Expenses	133.91
Total Payments	219,749.18

PAYMENTS TO SCHOOL DISTRICT

1990-91 School Appropriation		2,215,842.00
1991-92 School Appropriation	5,208,246.00	
Payments to School District	<u>3,055,000.00</u>	
Balance Due District		2,153,246.00

COUNTY TAX

Hillsborough County	428,462.00
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PAYMENTS TO STATE

Marriage License Fees	792.00
Dog License Fees	<u>312.50</u>
Total Payments	1,104.50

TAXES BOUGHT BY TOWN

Town of Litchfield - Tax Collector	485,115.04
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DISCOUNTS, ABATEMENTS & REFUNDS

Property Tax Abatements	35,402.30
Property Tax Overpayment Refund	4,329.99
Property Tax Interest Refund	5,522.39
Redemption Refunds	9.01
MV Registration Refunds	400.00
Replacement Checks	267.89
Overpayment - Training Reimbursement	5.55
Marriage License Refunds	<u>7.00</u>
Total Payments	45,944.13

OPERATING TRANSFERS OUT

Deposit Transfers - Treasurer	100,000.00
BCBS Premium Transfers	4,720.96
MTHP Premium Transfers	6,623.98
Colonial Premium Transfers	2,026.00
FICA Employee Contribution Transfers	20,060.53
Medicare Employee Contribution Transfers	7,369.30
Employee Retirement Contributions	5,351.71
Police Retirement Contribution Transfers	19,316.31
Firemen Retirement Contribution Transfers	4,670.12
Withholding Transfers	79,566.59
Engineering Escrow Fees	57,477.88
Street Light Escrow Fees	14.50
Court Witness Fees	310.90
Recoverable ZBA Engineering Fees	664.00
Recoverable Highway Engineering Fees	480.30
Total Transfers	<hr/> 308,653.08

REPORT OF THE TRUST FUNDS OF THE TOWN OF LITCHFIELD DECEMBER 31, 1990

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	PRINCIPAL			INCOME				
				Balance Beginning Year	Withdrawals for Expenditures	Balance End Year	Balance Beginning Year	Income During Year %	Expended During Year	Balance End Year	
1938	Mary Marsh	Maint. Cem. Lots	Cert. of Deposit	109.63		109.63	299.02	1.8	24.96	11.00	422.61
1945	Alphonse Powers	"	"	110.18		110.18	320.27	1.9	26.34	11.00	445.79
1946	Selah Bixby	"	"	1,680.00		1,680.00	5,932.97	44.0	610.15	55.00	8,168.12
1959	Matthew Campbell	"	"	108.84		108.84	256.51	1.6	22.18	11.00	376.53
1962	George Richardson	"	"	108.68		108.68	235.27	1.5	20.81	11.00	353.76
1969	Warren Goodspeed	"	"	3,988.47		3,988.47	6,768.50	47.6	660.08	102.00	10,395.05
1965	Mark Campbell	"	"	109.23		109.23	256.55	1.6	22.19	11.00	376.97
Pinecrest Totals				6,215.03		6,215.03	14,069.09		1,386.71	1,132.00	20,538.83
1926	Charles Parker	Maint. Cem. Lots	Cert. of Deposit	103.18		103.18	205.27	4.6	19.78	38.46	289.77
1944	Zoe Whittemore	"	"	110.02		110.02	193.24	4.5	19.35	38.46	284.15
1952	J.A. Corning G. Watts	"	"	109.55		109.55	156.92	3.9	16.77	38.46	244.78
1952	Franklin E. Bancroft	"	"	236.00		236.00	567.88	11.9	51.17	38.46	816.59
1956	E.L. Schneider	"	"	109.86		109.86	168.97	4.1	17.63	38.46	258.00
1960	Charles Leach	"	"	108.84		108.84	120.64	3.4	14.62	38.46	205.64
1966	Herbert C. Leach	"	"	108.44		108.44	109.34	3.2	13.76	38.46	193.08
1967	B. & P. Sourille	"	"	108.28		108.28	102.50	3.1	13.33	38.46	185.65
1967	William G. Locke	"	"	216.57		216.57	489.29	10.5	45.15	38.46	712.55
1970	H. Hopwood	"	"	300.00		300.00	694.76	14.8	63.64	38.46	1,019.94
1978	Raymond Staples	"	"	500.00		500.00	924.43	21.2	91.18	38.46	1,477.15
1965	D. & W. McQuesten	"	"	108.99		108.99	138.78	3.6	15.49	38.47	224.79
1965	J. & C. McQuesten	"	"	108.52		108.52	132.74	3.6	15.49	38.47	218.28
1987	J. & C. McQuesten	"	"	400.00		400.00	68.22	7.6	32.69	—0—	500.91
Hillcrest Totals				2,628.25		2,628.25	4,072.98		430.05	500.00	6,631.28
Cemetery Trust Totals				8,843.28		8,843.28	18,142.07		1,816.76	1,632.00	27,170.11

Library Funds									
1922	Aaron Cutler	Library Maint.	Stock/Savings	24,034.50	24,034.50	11,675.55	3,613.58	39,323.63	
1946	Selah Bixby	Library Use	Savings	111.68	111.68	354.74	25.39	491.81	
1947	John Kennard	Library Books	Savings	546.77	546.77	529.01	58.59	1,134.37	
1968	Robert Chase	Library Books	Savings	179.82	179.82	1,224.90	76.50	1,481.22	
1973	Chase Cutler	Library Maint.	Stock/Savings	5,218.00	5,218.00	1,281.09	354.01	6,853.10	
1977	Cutler Income	Library Maint.	Cert. of Deposit	8,781.06	8,781.06	5,485.31	763.56	15,029.93	
		Books, Periodicals	Money Market						
1980	Charles Zylonis	Lithuanian Culture	Cert. of Deposit	25,138.39	25,138.39	—0—	1,753.01	1,753.01	25,138.39
1980	Charles Zylonis	Books, Periodicals	Cert. of Deposit						
		Lithuanian Culture	Savings	—0—	—0—	31,846.60	3,416.37	35,262.97	
Library Total				64,010.22	64,010.22	52,397.20	10,061.01	1,753.01	124,715.42
Town of Litchfield									
Capital Reserve Funds									
1967	Snow Plow	Purchase Snow Plow	Savings	4,038.60	(4,038.60)	239.30	78.54	317.84	—0—
Capital Reserve Total				4,038.60	(4,038.60)	239.30	78.54	317.84	—0—
Special Funds									
1985	Celebration Fund		Savings	1,000.00	1,000.00	334.12	72.67	—0—	1,406.79
Special Funds Total				1,000.00	1,000.00	334.12	72.67	—0—	1,406.79
GRAND TOTAL				77,892.10	(4,038.60)	71,112.69	12,028.98	3,702.85	153,292.32

No. of Shares or Other Units	Description of Investment	PRINCIPAL			INCOME			Grand Total Balance of Principal & Income at End of Year
		Balance Beginning Year	Additions Cash Cap. Gains	Balance End Year	Income During Year	Expended During Year	Balance End Year	
	Aaron Cutler Memorial Fund							
371	AT & T Common	17,965.50		17,965.50	489.72			17,965.50
\$400.00	AT & T Debenture (8.75)	400.00		400.00	35.00			400.00
110	Ameritech				374.00			
148	Bell Atlantic				367.04			
166	Bell South				454.84			
74	NYNEX				337.44			
148	Pacific Telesis				312.28			
111	Southwestern Bell				313.02			
148	U.S. West				304.88			
\$800.00	Amstar Debenture	800.00		800.00				800.00
200	Public Service Co. of N.H.	4,465.00		4,465.00				4,465.00
85	Public Service Co. of N.H.							
	BankEast - Savings Transferred to							
	Fleet Bank - NH	404.00		404.00	3,613.58		15,289.13	15,693.13
	BankEast - Money Market Transferred	8,781.06		8,781.06	763.56		6,248.87	15,029.93
	to Fleet Bank - NH Cert. of Deposit							
	Subtotal	32,815.56		32,815.56	4,377.14		21,538.00	54,353.56
	Chase Cutler							
	BankEast - Savings	5,218.00		5,218.00	354.01		1,635.10	6,853.10
	Subtotal	5,218.00		5,218.00	354.01		1,635.10	6,853.10
	Selah Bixby - BankEast Savings							
	John Kennard - BankEast Savings	111.68		111.68	25.39	—0—	380.13	491.81
	Robert Chase - BankEast Savings	546.77		546.77	58.59	—0—	587.60	1,134.37
	Charles Zylonis - BankEast	179.82		179.82	76.50	—0—	1,301.40	1,481.22
	Cert. of Deposit	25,138.39		25,138.39	1,753.01	1,753.01	—0—	25,138.39

Charles Zylonis Income - BankEast Savings - Fleet Bank Co.									
	—	—	31,846.60	3,416.37	—0—	35,262.97	35,262.97		
Subtotal	25,976.66	25,976.66	33,955.25	5,329.86	1,753.01	37,532.10	63,508.76		
Pinecrest Cemetery - BankEast Cert. of Deposit	6,215.03	6,215.03	14,069.09	1,386.71	1,132.00	14,323.80	20,538.83		
Hillcrest Cemetery - BankEast Savings BankEast Cert. of Deposit	2,628.25	2,628.25	4,072.98	430.05	500.00	4,003.03	6,631.28		
Subtotal	8,843.28	8,843.28	18,142.07	1,816.76	1,632.00	18,326.83	27,170.11		
Snow Plow Fund - Amoskeag Sav. Celebration Fund - BankEast Sav.	4,038.60	(4,038.60)	239.30	78.54	317.84	—0—	—0—		
	1,000.00	1,000.00	334.12	72.67	—0—	406.79	1,406.79		
Subtotal	5,038.60	(4,038.60)	573.42	151.21	317.84	406.79	1,406.79		
GRAND TOTAL	77,892.10	(13,223.66)	73,853.50	12,028.98	3,702.85	79,438.82	153,292.32		

AUDITOR'S REPORT

April 1, 1991

Board of Selectmen
Town of Litchfield, New Hampshire

We have audited the general purpose financial statements of the Town of Litchfield, New Hampshire for the year ended December 31, 1990, and have issued our report thereon dated April 1, 1991.

In planning and performing our audit of the general purpose financial statements of the Town of Litchfield, New Hampshire for the year ended December 31, 1990, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

The management of the Town of Litchfield, New Hampshire is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories.

- Budget
- Cash and investments
- Revenue and receivables
- Expenditures for goods and services
and accounts payable
- Payroll and related liabilities
- Debt and debt service expenditures

For all of the control categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public

Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

TAX COLLECTOR RECORDS

Observation

At the beginning of our audit, we were presented with a Tax Collector's report which was not balanced as to beginning balances, commitments, abatements or uncollected lists. The computer generated reports were not reconciled to the Tax Collector's report.

Implication

The Tax Collector's report as originally submitted did not reflect a reconciled summary of all tax activity for the year. Errors, such as mispostings, may occur during the year without being detected on a timely basis.

Recommendation

We recommend that the Tax Collector perform periodic reconciliations to identify any errors which may be corrected in a timely manner.

TAX COLLECTOR/TOWN CLERK DEPOSITS

Observation

During our review of the Tax Collector/Town Clerk records, we noted that deposits are not made on a timely basis. Deposits slips are completed on a daily basis, however, they are not deposited to the bank daily.

Implication

The potential for loss is increased. In addition, funds are not available for investment, resulting in less interest earnings.

Recommendation

We recommend that all deposits be brought to the bank on a daily basis to safeguard assets and improve the Town's investment earnings.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as

defined above. However, we believe none of the reportable conditions described above are material weaknesses.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the Town of Litchfield, New Hampshire, in a separate letter dated April 1, 1991.

This report is intended for the information of the Board of Selectmen and the management of the Town of Litchfield, New Hampshire. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Vachon, Clukay & Co., PC
Certified Public Accountants

SELECTMEN'S REPORT - 1991

This year two new Selectmen came on board. Due to job requirements, Arthur Frappier had to resign. Gary Garfield was appointed to fill out the year. Your selectmen and their assignments are:

Ralph G. Boehm: Chairman, Selectmen's Representative to the Budget Committee, Union Negotiations, Nashua Regional Railway Commission, Manchester Airport Noise Committee, Region Cable Committee.

Thomas Levesque: Welfare Overseer, Union Negotiations, Solid Waste Committee.

Gary Garfield: Selectmen's Representative to the Planning Board.

Even though the above looks uneven, the hours spent pretty much average out for all of us.

This year saw an increase in the workload for the Selectmen. The State Supreme Court decided to not rule on our suit against the Police Union. This means that the town now has to go through the additional expense of union negotiations. Negotiations are moving forward, but be assured we will protect the interests of the town and make sure that you the people know all costs before you vote on any contract. Both Ralph Boehm and Tom Levesque are working hard on this.

Impact fee legislation was finally passed by the state. Gary Garfield, while on the Planning Board has worked hard on implementing this for the town, and is continuing to work on this as the Selectmen's Rep. to the Planning Board.

The Manchester Airport as you may know has decided to use Litchfield as its noise dumping ground. The airport had set up a committee to study the noise issue, we had requested representation on that committee. Ralph Boehm was appointed to be on that committee, and we are continuing to fight the unwarranted noise pollution on the residents of Litchfield.

A major increase in welfare requests was handled by Tom Levesque, due to state guidelines and delays in state processing, the town had to pick up more of the costs. Most of the costs this year were for rent payments. As always the Town does not give any recipients money, but instead we make payments directly to the landlord, utilities, and the Selectmen also do the grocery shopping. Thanks also should go to the Litchfield Community Church for their food donations.

Before becoming a Selectman, Gary Garfield was the chairman of the Solid Waste Committee. To avoid any conflicts, Gary removed himself from that committee, and Tom Levesque remains as our liaison to that advisory committee. The Solid Waste Committee under Gary, and now being chaired by Marilyn Wade has done an excellent job in reducing the cost to the town while implementing the necessary recycling effort. This is a good example how volunteers can greatly influence the tax rate.

We now need to look for volunteers to be on a Building Advisory committee to assist the Selectmen in determining future building needs of the town. This year we hope to start a capital reserve fund for future municipal buildings. Recent legislation that was proposed a few years ago by Ralph Boehm, and sponsored by Ellen Ann Robinson our State Rep. will allow the town to put aside any current use change penalty tax until the voters have a chance to vote on how it is to be spent. It is envisioned that this money be voted to be put into capital reserve funds to alleviate any major increases in tax rates when any major purchases are needed, such as buildings. Our Town Hall has reached its breaking point.

Over the past few years we have been trying to establish the Town of Litchfield as a member of the region and not be isolationists as had been the case. Ralph Boehm working with the Nashua Regional Planning Commission (NRPC) has set up a Region Cable Committee, made up of representatives of all the towns serviced by AMERICABLE. We are working to come up with a regional contract, which would cut down on the costs for all the towns. Plus have a better negotiation effect with the cable company. We hope to extend this regional cooperation into other areas whereby a number of communities can share costs rather than each paying fully for them.

Trips to Concord to testify on proposed legislation, highway meetings, airport meetings, cable meetings, along with our normal Selectmen's, Planning Board, and Budget Committee meetings have kept us busy. This is no longer a 1 or 2 night a week job, in a lot of instances we have put in 4 nights a week plus a number of daytime meetings. This is not a complaint, but just to inform you of the hard work that has been done by all of your Selectmen this year.

Sincerely;

Ralph G. Boehm
Thomas Levesque
Gary Garfield

LITCHFIELD FIRE DEPARTMENT

Annual Report — 1991

It is with great pride that I once again submit the Annual Report for the Fire Department.

1991 was distinctive for many reasons, primarily, the number of alarms answered increased to 283, breaking all previous response records and making it the busiest year in the history of the department.

In April, 11 members of the department completed a 45-hour Emergency Medical First Responder course. This brings to 20, the number of emergency medical response personnel on the department.

Probably the most exciting moment was in the early morning hours of December 4, when the new tanker/pumper drove into the yard of the station. Thanks to Deputy Chief Brian Barton, with the full time firefighters Douglas Nicoll and Mike Stanhope and several call firefighters, the truck was equipped and readied for service by December 11. The Firefighter's Association sponsored a reception for the townspeople to view the truck and to thank them for approving the purchase. The tanker/pumper has proven to be an invaluable addition to the fleet. Training and certification for operators is continuing when the weather permits.

The Fire Prevention Week activities were again successful, demonstrating a power rescue tool, extinguishers, "Murphy" the accelerant-sniffing dog from the State Fire Marshal's Office, and a live burn with a sprinkler system. The fire in the sprinklered building graphically illustrated how valuable a suppression system is by virtually extinguishing all of the fire near it.

Our inspection program is continuing with very good results. Over thirty businesses and apartment buildings have been surveyed with suggested corrections given if necessary. The need for a fire station in the south end has not gone away, and with continued construction in Litchfield, has become even more evident. We are presently working with the Planning Board and Board of Selectmen on a timetable and also the Capital Improvements Plan, which may allow for impact fees to be levied to offset the cost of construction.

There are three (3) openings on the department for call firefighters at this writing. If any of you are interested, please come to the station to apply!

The meetings are the second and fourth Wednesdays of each month.

A REMINDER: THE FIRE AND AMBULANCE EMERGENCY NUMBER IS 883-7707. After June, dialing the old number will not automatically get your call transferred to the correct number. Phone stickers are available at the fire station. The business number is **424-8071**. There is a message machine connected to this line for your convenience. If you leave a message, someone will return your call in a reasonable amount of time.

I want to express my sincere thanks to the men and women of the fire department, as well as their spouses for their tremendous efforts in keeping Litchfield as firesafe as possible. Their untiring devotion is a credit to them as well as an indication of their commitment to community service.

I wish to thank the Board of Selectmen, Budget Committee and the other town department heads and employees for their cooperation and support during 1991.

As always, I thank you, the taxpayer, for your support and understanding and wish you all a firesafe 1992!

Respectfully submitted,

Brent T. Lemire,
Chief of the Fire Department



New Tanker/Pumper

LITCHFIELD FIRE DEPARTMENT

Statistical Report — 1991

TOTAL NUMBER OF INCIDENTS: 283

Fires:	39
Special Service:	203
False Alarms:	6
Accidental Alarms:	34

TYPES OF FIRE CALLS:

Structure:	14
(5 chimney; 3 room; 3 oven; 1 garage; 1 mobile home)	
Motor Vehicle:	8
Brush:	15
Miscellaneous:	2

TYPE OF SPECIAL SERVICE CALLS:

Smoke Investigation:	14
Wash Gas, Oil, Etc.:	2
Rescue:	3
Medical Emergency:	88
(49 house; 27 accident; 1 walkin; 1 assist PD.; 6 business; 4 misc.)	
Mutual Aid:	12
(7 Hudson; 2 Londonderry; 3 Manchester)	
Lighting Strike:	1
Control Burn:	37
Check Arcing Wires:	6
Hazardous Condition:	9
Smoke Scare:	2
Propane Investigation:	1
Check Permit:	2
Electrical Problem:	1
Lockin:	1
Lockout:	2
Fuel Spill:	1
Rekindle:	1
Miscellaneous:	27

ESTIMATE OF FIRE DAMAGE: \$23,530.00

EQUIPMENT USED:

4" Hose:	50 feet
3" Hose:	200 feet
2½" Hose:	500 feet
1¾" Hose:	1600 feet
1½" Hose:	1000 feet
1" Booster Hose:	800 feet
35' Ladder:	2
24' Ladder:	1
Roof Ladder:	3
Closet Ladder:	2
Extinguishers:	8
Air Packs:	15
Smoke Ejector:	12
Portable Tank:	2
Flood Lights:	6
Resuscitator:	8
First Aid Kits:	38
Hand Tools:	27
Hand Lights:	5
Speedy Dry:	3
Indian Tanks:	3

APPARATUS RESPONDING:

Engine No. 1:	159
Engine No. 2:	80
Engine No. 3:	4
Tanker No. 1:	21
Tanker No. 2:	2
Forestry No. 1:	27
Forestry No. 2:	6
Rescue/Air Supply:	1
Cars Only:	23

POLICE DEPARTMENT INCIDENT REPORT 1991

Abandoned Vehicles	1	Shoplifting	2
Assaults (Simple)	13	Suspicious Persons	83
Assaults (1st & 2nd)	2	Suspicious Vehicles	123
Assaults (Sexual)	8	Theft (Misc.)	60
Attempted 1st Degree Assault	1	Theft (MV)	2
Attempted Burglary	3	Theft by Unauthorized	
Attempted Suicide	3	Taking	3
Bad Checks	5	Unauthorized Use of a	
Burglary	23	Motor Vehicle	1
Child Abuse	1	Unlawful Activities	1
Child Neglect	1	Untimely Death	1
Child Protection Act	1	Zoning Ordinance Violation	4
Criminal Mischief	72		
Criminal Threatening	1	MV ENFORCEMENT	
Criminal Trespass	7	Accidents, No Injuries	34
Cruelty to Animals	1	Accidents, With Injuries)	15
Disorderly Conduct	1	Conduct after Accident	7
Disorderly Subjects	6	DWI	56
Disorderly Vehicles	1	Hit and Run	2
Domestic Violence	26	Reckless Operation	1
Drug Law Violations	9	Summonses	450
Forgery	1	OHRV Accidents	1
Found Property	14	OHRV Complaints	23
Fraudulent Use of a		Warnings	1259
Credit Card	2		
Harassment	37	ARRESTS	
Indecent Exposure &		Adult	128
Lewdness	1	Juvenile	20
Junk Vehicle Ordinance	14		
Missing Persons	2	OTHER	
Noise Complaints	27	Alarms	87
Possession of Alcohol	20	Assist Motorists	99
Possible Child Abuse	1	Assist Other Agencies	47
Prohibited Sales	1	Medical Emergencies	25
Protective Custody	8	Paperwork Served	101
Prowling	1	Police Information	632
Rape	1	Reckless Conduct	2
Robbery	1		
Runaways	9		
		CALLS RECORDED	3635

ANNUAL REPORT 1991

PUBLIC LIBRARY TRUSTEES

Once again 1991 was a year of increased circulation and increasing public awareness of the library's resources and availability to the community. We were very gratified at the increased community support, particularly from the Litchfield Women's Club. Their fundraising efforts on behalf of the library enabled the presentation of an outstanding children's program, Little Red Wagon, as well as the purchase of two museum passes for families to use either at the Portsmouth Children's or Boston Science Museum. In addition many of their members have volunteered to help us however they can. We have also had volunteers from the community at large.

In spite of the tight budget times, we have been able to add several extra hours of operation as well as a small program budget both of which will be in effect in 1992. We had a hard time holding on to our outside signs this year. I'm sure they are looking great in someone's family room! Many thanks to Mr. Bergeron for helping us with the large, sturdy and hopefully more permanent entrance and exit signs.

Again, as every year, our story hours, staffed by volunteers, were very successful. Thank you to all those moms who ran the program so ably this year. Special thanks to Susan Wright who coordinated two programs this year, one in the morning for preschoolers and one in the afternoon for kindergarteners. It's amazing how creative they were on a budget of \$150!

We want to thank our staff Claudia Danielson, Florence Hamilton, Laurel Kampe and Heidi McGaffigan for their dedication, loyalty and sense of pride in providing the best services with the resources they have.

We are grateful for the community's support and encourage all of you to come and see what's available, use the museum passes, and give us comments and suggestions as to how we can better serve you in the coming year.

Christine Lepine, President

LIBRARIAN'S REPORT 1991

During 1991 the library circulated 18,721 books and 295 new patrons registered. Over 700 books, acquired either through expenditure of town funds and fine money or through generous donations, were added to our collection. Donors this year include: A. Annis; D. Barchard; R. Boehm; M. Bognaski; J. Bourque; P. Boutselis; S. Cheever; C. Danielson; Dominici family; Claudette Durocher; Dutton family; B. Flood; B. Gunter; Hayes family; Irish family; G. Keegan; Mrs. Knight; L. Lambert; D. LeBarnes; C. Lepine; McGivern family; J. McKibben; M. McNaught; D. Merriman; K. Moore; R. Pavo; C. Powers; Provencher family; S. Raswcyk; P. Reed; John Shea, Jr.; M. Shea; S. Sullivan; L. Thompson; R. Wesnofske; and D. Wright. A special thanks to Amanda Seavey who donated some of her old toys.

Story hour continued to be a very popular program. Forty pre-school children participate each week. Kim Collier and Linda Tate direct the Monday group, while Marilyn Wade and Diane Travaglini lead the Wednesday group. Thanks to Susan Wright, we were able to add a new group of 5-6 year old children. Without these special volunteers, story hour programs would not be possible.

Thanks again to the Recreation Committee and Ms. Kristen Bartlett for allowing the library to participate in the Darrah Pond Summer Camp with our reading program.

A very special thanks to the Litchfield Women's Club for their generous support. This summer, we were able to present a performance of Caravan from UNH, thanks to their donation. Although the weather didn't cooperate and we had a last minute site change, those who attended enjoyed the skits, songs and fun. The Women's Club held a Spring Craft Fair and donated the proceeds in the form of Museum Passes to the Portsmouth Children's Museum and the Boston Museum of Science. Each pass serves as admission for up to four people. All card holders are entitled to use the passes and new registrations are taken during our regular operating hours. The Women's Club also replaced several well-worn children's titles.

In closing, I wish to thank the Trustees for their support, encouragement, and involvement. Together, we will strive to make the library a visible, vital resource in our community.

Claudia Danielson
Librarian

HIGHWAY DEPARTMENT ROAD AGENT'S ANNUAL REPORT — 1991

The Highway Department is pleased to report the continued progress in upgrading Town roads in 1991. The reconstruction of Cutler Road from Page Road to Route 102 was completed this year. This reconstruction included a relocation of about 1000' of the Cutler Road as a safety improvement. Also, the final overlay of Page Road by Southern New Hampshire Water Company was finished this year. This completes the Water Company's line expansion project along Page Road. Other routine maintenance improvements to drainage, roadside maintenance and roadway paint markings at various Town road locations were also completed during the 1991 construction season.

Other Highway Department achievements in 1991 include completion of the acquisition of a 22 acre tract of property at the intersection of Albuquerque Ave. and Hillcrest Road for Town use. This piece of property was formerly owned by the State of New Hampshire as part of the Litchfield State Forest. In exchange for this parcel the Town gave to the State a parcel of land that will increase the size of the main body of the Litchfield State Forest.

The major roadway improvement project scheduled for 1992 is the reconstruction of Bixby and Woodburn Roads. Engineering design and contract documents have been prepared for this project in December of 1990. The successful contractor bidding the work at the time was Continental Paving, Inc. They have agreed to construct the Bixby and Woodburn project in 1992 at the December 1990 bid prices. There will be a warrant article for the Town to authorize funds to reconstruct and improve Bixby and Woodburn Roads in the upcoming 1992 construction season.

The road agent has upgraded the 5-year roadway Capital Improvement Plan. The most significant change from prior years is the addition of field survey, engineering design and construction funding for each of the three gaps in Albuquerque Avenue. These include the southerly portion from Page Road to Route 3-A, the middle section from Meadowbrook Lane to Hillcrest Road and finally the northerly section from April Drive to Route 3-A.

Recent site work has been completed under the supervision of the Highway Department at the Town's waste recycling center. Continental Paving, Inc. provided labor and equipment to excavate for the foundation of the building walls, and to grade and pave the area around the recycling center. This work, which has a value of up to \$10,000, was graciously donated by Continental Paving, Inc. A special thanks to Rick and Mark Charbonneau, longtime Litchfield residents, for their generous "in-kind" contribution to the Town's recycling program.

The Highway Department will continue with the summer tasks which include cutting brush along the road, litter pick up along Town and State roads in Litchfield, cleaning recreational and Town property

and including library grounds, Darah Pond Recreational Area, etc. As was the case in previous years the road agent is anticipating utilizing State and County correctional "residents" to perform routine maintenance around the Town. They also painted the exterior of the new recycling building. All their work is done under the supervision of the Highway Department and it is a very cost effective way to provide these beneficial services to the Town.

The 1991 Road Agent's budget totaled \$229,540. The new Town materials storage facility has helped the Road Agent control operating costs by allowing the purchase of raw materials in larger quantities at lower prices.

At this time I would like to thank the Board of Selectmen for their continued support of the Highway Department. Thanks also to the Administrative Staff of the Highway Department; I could not do the job without their help. And finally thanks to the Town residents along Cutler Road whose cooperation with recent roadway reconstruction was much appreciated by the Contractor and Road Agent.

Roland Bergeron,
Road Agent

BUILDING DEPARTMENT

Summarization of Town Hall Structural Report

The following is the summarization of the Inspection and Structural Report conducted on April 16, 1991, by Jay H. Kaknes, P.E. Representing the firm of Caron Engineering, Manchester, N.H.

History:

The building was constructed Circa 1850 and used as a Meeting Hall as well as a place for social functions.

In 1974 the Town Hall was moved from the edge of the Charles Bancroft Highway to its current location. At that time, the foundation and interior was modified for use as town office space. Prior to this, town offices were located in the Library basement and in individual homes.

Inspection Summary:

The inspection revealed that the Building is a basic post and beam structure. The floor joists are a variable mix of logs, hewn beams and saw-cut beams.

Although the Building appears in generally good condition, there are areas of structural cracks in walls and doorways that are a matter of concern.

After analyzing the Building for floor loads required for its use as office space, it was apparent the structure does not have the capacity to safely carry existing and required floor loads. The major concern at this point are the heavy loads from file cabinets on the first and second floors. As a temporary measure it is recommended that these files be relocated to another area or temporary supports placed in or under the Building or structure and be of sufficient strength to support the existing live loads in addition to the dead load on the first and second floors.

Reinforcing of existing floors would require removal of suspended and plaster ceilings. This would create considerable disruption to Town Office functions, and in my opinion be fiscally unsound.

In summary, although the Building has historical value, it was found to be structurally and functionally obsolete and unsafe for use as town offices.

/

Roland E. Bergeron
Code Enforcement Officer

BUILDING DEPARTMENT

REPORT OF THE CODE ENFORCEMENT OFFICER — 1991

There were five hundred and ninety-five (595) building permits issued during the year 1991 and were classified as follows:

Description	No. of Permits	Estimated Valuation
Single Family Dwelling	91	\$12,000,000.00
Utility Storage Buildings	8	\$ 4,000.00
Additions, Alterations, Renovations	35	\$ 210,000.00
Breezeways & Garages	2	\$ 36,000.00
Detached Garages	2	\$ 24,000.00
Farm Buildings	-	
Swimming Pools	15	\$ 160,000.00
Decks & Porches	26	\$ 58,000.00
Signs (Temporary)	3	
Signs (Permanent)	-	
Commercial Structures	1	\$ 300,000.00
Chimneys & Fireplaces	93	\$ 279,000.00
Electrical	112	\$ 270,000.00
Plumbing	107	\$ 254,000.00
Furnaces	98	\$ 392,000.00
Foundations	2	\$ 12,000.00
Total Permits Issued	595	\$13,999,000.00

Permit Fees Received and
Returned to the General Fund

\$63,501.54

Respectfully Submitted,
Roland E. Bergeron
Code Enforcement Officer

HEALTH DEPARTMENT

REPORT OF THE HEALTH OFFICER 1991

Description	Cases	Permits	Inspections
Individual Sewerage Disposal Systems		107	214
Individual Wells		34	36
Viewing Test Pits & Soil Percolation Rates			112
Inspection of Food Service Establishments			4
Inspection Mobile Home Parks			3
Dog Bites Reported by Animal Control Officer	12		
Cat Bites	1		
Complaints Received & Investigated	12		
Foster Home Inspections		6	6
Child Care/Day Care Facility Inspections		12	12
Kindergarten/Nurseries		2	2
	<hr/>	<hr/>	<hr/>
TOTAL	25	161	389

Respectfully Submitted,

Roland E. Bergeron
Health Officer

HILLCREST CEMETERY ASSOCIATION

NOTES TO FINANCIAL STATEMENT

DECEMBER 31, 1991

Hillcrest Cemetery Association is a non-profit association established on November 11, 1908, to improve and maintain the Hillcrest Cemetery located in Litchfield, New Hampshire.

Cash/Savings

Checking Acct. - St. Mary's Bank	\$ 616.89
Savings Acct. - St. Mary's Bank	4,232.60
Certificate of Deposit - First NH	<u>7,000.00</u>
	\$11,849.49

Contributions

Town of Litchfield	\$ 400.00
Hillcrest Cemetery Trust Fund	500.00
Perpetual Care	<u>500.00</u>
	\$ 1,400.00

Interest Income

St. Mary's (NOW)	\$ 37.58
St. Mary's (Savings)	197.75
First NH (CD)	<u>604.95</u>
	\$ 840.28

* * * * *

INCOME STATEMENT

(As of December 31, 1991)

Income

Contributions	\$ 1,400.00
Interest Income	<u>840.28</u>
	\$ 2,240.28

Operating Expenses

Maintenance	\$ 1,457.00
NH State Fee	50.00
Repairs/Equipment	168.99
Supplies	<u>8.57</u>
	\$ 1,684.56

HILLCREST CEMETERY ASSOCIATION

BALANCE SHEET

December 31, 1991

Assets:

Cash	\$ 616.89	
Savings	4,232.60	
Certificate of Deposit	<u>7,000.00</u>	
Total Assets		\$11,849.49

Liabilities:

-0-

Equity:

Principal Fund	\$11,293.77	
Net Gain	<u>555.72</u>	
Total Equity		\$11,849.49

PINECREST CEMETERY ASSOCIATION OF LITCHFIELD, N.H.

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1991**

Pinecrest Cemetery Association of Litchfield, N.H. is a non-profit association established to improve and maintain the Pinecrest Cemetery, located in Litchfield, New Hampshire. It is on the cash basis of accounting, with its year end on December 31st.

Cash

Checkbook - Nashua Trust	\$ 3,635.09
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Savings

Nashua Trust	\$ 384.81
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Certificates of Deposit

Bank	Rate	Expires	Amount
Nashua Trust	6.05%	9-23-93	\$4,418.25
Nashua Trust	8.15%	1-01-92	1,000.00
			<u>\$5,418.25</u>

Contributions

Board of Selectmen	\$ 400.00
Town Trustees	1,000.00
Other	300.000
	<u>\$1,700.00</u>

Interest Income

All interest was earned from Nashua Trust accounts as follows:

Checkbook	\$ 90.86
Certificates	454.73
	<u>\$ 545.59</u>

PINECREST CEMETERY ASSOCIATION OF LITCHFIELD, N.H.

**INCOME STATEMENT
FOR TWELVE MONTHS ENDED DECEMBER 31, 1991**

Interest Income	\$ 545.59	
Contributions	<u>1,700.00</u>	
Total Income		\$ 2,245.59
Operating Expenses:		
Labor	375.00	
Supplies	131.09	
Professional Services	125.00	
State Fees	50.00	
Service Charges	<u>15.00</u>	
Total Operating Expenses		<u>696.09</u>
Net Income		<u><u>\$1,549.50</u></u>

PINECREST CEMETERY ASSOCIATION OF LITCHFIELD, N.H.

**BALANCE SHEET
DECEMBER 31, 1991**

ASSETS

Current Assets:

Cash	\$ 3,635.09
Savings	384.81
Certificate of Deposit	<u>5,418.25</u>

Total Current Assets \$ 9,438.15

TOTAL ASSETS \$ 9,438.15

LIABILITIES & EQUITY

Current Liabilities: \$ -0-

Long Term Liabilities: -0-

Equity:

Principle Fund	\$ 5,518.25
Income Fund	\$ 2,370.40
Net Income 12-31-91	<u>1,549.50</u>
	<u>3,919.90</u>

Total Equity \$ 9,438.15

TOTAL LIABILITIES & EQUITY \$ 9,438.15

ANNUAL REPORT

ZONING BOARD OF ADJUSTMENT

The Zoning Board of Adjustment acted on eight requests for variances and special exceptions during 1991. The ZBA decided in favor of the applicant in six of the cases which resulted in the granting of five variances and one special exception.

The ZBA granted variances from setback requirements in order to permit handicap access to a commercial structure and to permit construction of a house addition. A variance from the frontage requirement was granted to permit construction of a residential unit, and a variance was granted to permit the use of additional commercial signs at the golf course. The ZBA also granted a variance from the Growth Management Ordinance in order to allow completion of a subdivision approved in 1984. The single special exception granted by the ZBA allowed dredging of isolated wetlands within the Industrial/Commercial Zone.

Approximately eighty percent of the expenditures incurred by the ZBA during 1991 were recovered through application fees.

The ZBA welcomes Gregory Lepine and Kevin Lynch as new members and extends a warm invitation to Litchfield residents to join us in serving the town by becoming a member of the Zoning Board of Adjustment.

Robert W. Goczalk, Chairman
Paul L. Belliveau
Hecter E. Ducharme
Gregory Lepine
Kevin Lynch
Laura Nihan
Cecil A. Williams

**STATE OF NEW HAMPSHIRE
DEPARTMENT OF RESOURCES AND
ECONOMIC DEVELOPMENT
DIVISION OF FORESTS AND LANDS**

1991 was a very dry and busy year for the New Hampshire Forest Fire Service as well as local fire departments due to our increase in the number of fires. Our three major causes of fires in 1991 were non-permit, children and smoking materials. 450 wildland fires in New Hampshire burned approximately 150 acres for an average fire size of one-third acre.

Primarily, the local fire department is responsible for extinguishing these fires. Keeping the average fire size this small is a tribute to early detection by citizens, our fire tower lookout system and the quick response of our trained local fire departments.

In every municipality, there is a Forest Fire Warden and several Deputy Wardens that are responsible for directing suppression action on wildland fires, working with other fire department members under the direction of the N.H. Forest Fire Service to make sure that all fire department members are properly trained and equipped for suppressing wildland fires. Forest Fire Wardens and Deputy Wardens receive specialized training each year, presented by the N.H. Forest Fire Service, to keep their skill level and knowledge of forest fire laws up to date.

The local Warden and selected Deputy Wardens are also responsible for issuing burning permits for any open burning that is to be done in their community. In New Hampshire, any open burning, except when the ground is completely covered with snow, requires a written fire permit prior to lighting the fire. Before doing any open burning, it is recommended that you contact your local fire department to see if a permit is required and to save your community the cost of sending fire equipment on a false alarm. Any person violating the permit law (RSA 224:27) shall be guilty of a misdemeanor.

Please help your local Warden and fire department by requesting a fire permit before kindling a fire, be understanding if they tell you it is not a safe day to burn and help keep New Hampshire green! Thank you for being fire safe.

Robert D. Nelson, Chief
Forest Protection
Your Local Forest Ranger

Brent T. Lemire
Municipal Forest Fire Warden

CONSERVATION COMMISSION

ANNUAL REPORT

This year the Conservation Commission pays tribute to one of its founding members. Nancy C. Hendrick was a native of Litchfield who started and served on many state and local organizations among them the Litchfield Conservation Commission, the Litchfield League of Women Voters, the Merrimack River Watershed Council, and as a NH State Representative. Nancy had a deep appreciation for the environment and the ability to teach and inspire those around her. She will be remembered as a leader in the field of environmental protection.

Our tenth annual fishing derby was a big success with approximately 150 Litchfield children in attendance. After the derby (at noon) Nesenkeag Brook is re-opened to the public.

This year we hope to add and repair duck boxes in several wetland areas. Duck boxes protect the eggs from predators, insuring a better survival rate. The Wood Duck, which was nearly extinct, is beginning to increase in population largely due to this program.

We still have openings for new members and encourage anyone interested to contact the Commission or the Board of Selectmen.

Glenn McKibben
Conservation Chairman

1991 PLANNING BOARD

ANNUAL REPORT

The Planning Board has seen a downturn in development in both subdivisions of land and site plans in 1991. We have focused our time on the development of an Impact Fee System to be presented to the voters in March of 1992. This system would assess new development their fair share costs in offsetting growth due to development. The road and school impact systems will be on the ballot first. We are also updating the Capital Improvements Program. The CIP along with the Master Plan are the needed tools for the Impact Fee System to work. In 1992 we will hold hearings to update the subdivision regulations.

We welcome two new members to the Board this year. There are still positions available on the Board. The Planning Board provides a perfect opportunity for anyone interested in being involved in an important aspect of Litchfield's growth.

Joan McKibben
Planning Board Acting Chairman

1991 ANNUAL REPORT

NASHUA REGIONAL PLANNING COMMISSION

This past year was a difficult yet productive one for NRPC and its member communities. It is heartening to see that while the pace of development has slowed considerably in our region, local leaders have recognized that now is the time to be planning and investing in our future. I am pleased to submit to the Litchfield Town Report a brief summary of our key accomplishments for 1991.

Planning Board Training

We conducted four workshops, aimed at the needs of our local planning board members but open to all interested parties in the region, on the following topics: Stormwater Management, Wetland Delineation, Open Space Zoning and Erosion and Sedimentation Control.

Nashua Area Transportation Study

Considerable progress was made on the development of a comprehensive highway plan for the region with the collection of exhaustive traffic and household survey data, a thorough inventory of existing conditions, plus the calibration of a sophisticated transportation model used for future projections.

1990 Census

With the completion of the federal decennial census, and in our role as a Regional Data Center for the U.S. Bureau of the Census, we equipped the agency to more quickly respond to the information needs of our communities and began the organization and distribution of the first series of Census data.

Merrimack River

We completed another phase in our Merrimack River Corridor Management Program working with the four riverfront communities to evaluate local regulations on stormwater management, erosion control, wetland protection, groundwater management and shoreland protection. In addition, we developed and implemented a volunteer river water quality monitoring program, and we prepared and distributed educational materials on household water pollution reduction.

Major Transportation Projects

We continued to work with local, state and federal officials to spur the implementation of this region's most significant highway projects including the Everett Turnpike widening, the Circumferential Highway and the Route 101A Bypass. NRPC also contributed to the preparation of the environmental impact statements for both the Circumferential and 101A, and we encouraged and coordinated public participation for the projects.

Solid Waste

In pursuit of a long range intermunicipal solution to the problem of municipal solid waste disposal, we worked with both the regional Solid Waste Management District and the City of Nashua to investigate the feasibility of an integrated waste management project; and we established our agency as liaison between our communities and the Governor's Recycling Program.

Household Hazardous Waste Collection

In conjunction with the Solid Waste Management District, our staff conducted two very successful events: a Spring "paint only" collection in Nashua and a comprehensive collection at four sites around the region in the Fall.

Regional Historic Resources

Recognizing the wealth of historic buildings and sites found in our communities as well as the threat to their preservation, we completed an historic resources assessment of the region and produced a report that also includes local histories and a description of local architectural styles.

Heritage Trail

In 1988, the idea of a continuous trail from Massachusetts to Canada was formally authorized by the N.H. Legislature; and over the course of the last year NRPC has been working both as a member of the state's Heritage Trail Advisory Committee and with our interested communities to plan for local trail segments along the Merrimack River.

Geographic Information System

To enhance our capacity for computer based mapping and information management, we continued to invest in our G.I.S. through the creation of additional data layers including road networks, land use, zoning, Census boundaries and aquifer resources.

Traffic Count Program

With counters at over 100 locations, we maintained a regional traffic count system to provide the most accurate and current data to meet local, state and regional needs.

Local Land Use Fees

We conducted and published our annual survey of the municipal building and development fees assessed by the region's communities, a popular document among local officials and members of the development community.

Regional Groundwater Resources

We completed a study of the high yield aquifers in the region and focused on those ground water resources that extend beyond municipal boundaries to encourage an intermunicipal approach to their long term protection. We were also very involved with the Department of Environmental Services in developing the statewide Wellhead Protection Program.

Regional Economic Development

Given the critical need to expand employment opportunities in the region and to enhance the local property tax base, NRPC assisted the City of Nashua and the Nashua Area Chamber of Commerce in formulating an economic strategic plan for the region and in fostering a regional economic partnership involving all of our communities.

Flood Plain Management

In conjunction with the NH Office of Emergency Management, we provided assistance to a number of communities participating in the National Flood Insurance Program including assessments of flood prone areas, reviews of current regulations and suggested revisions to existing ordinances.

Litchfield Special Projects

We continued to provide part-time professional planning assistance to the Planning Board through our “circuit rider” program. In addition, staff also assisted in the updating of the Town’s Capital Improvement Program.

Let me close by adding a note of thanks and recognition to our Commissioners from Litchfield: Patricia Jewett, Loren Jean, and Stephen Robinson; and by expressing my gratitude for this opportunity to communicate directly with the people of Litchfield through the Town Report.

Respectfully submitted,
Don E. Zizzi
Executive Director

ANNUAL MEETING ELECTION RESULTS, TOWN OF LITCHFIELD

Moderator Philip M. Reed declared the polls open at 7:00 AM and they remained open until 7:00 PM, at which time there were no voters present waiting to vote.

Voters on checklist:	3122		
Ballots cast:	519	regular ballots	
	7	absentee	
Selectman (3 year term):			
Arthur Frappier	258		elected
Jewett, Marilyn P.	224		
Selectman (1 year unexpired term):			
Thomas W. Levesque	400		elected
Treasurer (2 year unexpired term):			
Dolores Kennedy	418		elected
Road Agent (1 year term):			
Roland E. Bergeron	398		elected
Town Trustee (3 year term):			
Library Trustee (3 year term):			
Christine Lepine	422		elected
Pat Sutin	7	write-in	elected
Fire Chief (1 year term):			
Brent Lemire	437		elected
Budget Committee (3 year term):			
Quentin J. Lewis	320		elected
Philip Seavey	353		elected

SCHOOL ELECTIONS

School District Moderator (1 year term):			
Philip M. Reed	52	write-in	elected
School Board:			
Charles DiChiara	283		elected
Donald R. Knight	293		elected
Ellen-Ann Robinson	281		
School District Clerk (1 year term):			
Diane Jerry	4	write-in	elected
School District Treasurer (1 year term):			
JoEllen Bellerive	396		elected

ZONING ORDINANCE AND BUILDING CODE AMENDMENTS

Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town Zoning Ordinance as follows: To amend Section 265.5(f), Growth Management Ordinance, by providing that all applicants must receive one building permit for each period of building permit allocation. This amendment will increase the minimum number of permits that can be issued to an applicant under the Growth Management Ordinance from a minimum of one year to a minimum of four per year? This amendment will not increase the total number of permits to be issued each year. It changes the method of issuing them to applicants. (Vote by official ballot.)

Yes 288

No 180

Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town Zoning Ordinance as follows: To amend Section 265, Growth Management, generally by substituting the word "allocation" for the term or phrase "building permit" and "issuance of building permit". This amendment is meant to clarify the difference between the award of a building permit allocation by the Planning Board and the actual issuance of a building permit by the Building Inspector in order to more accurately describe the way the Growth Management Ordinance is administered? (Vote by official ballot.)

Yes 371

No 88

Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Town Zoning Ordinance as follows: To amend Section 600, Wetlands Conservation District, by revising Section 630 and 640.1. These amendments will clarify the definition of what are considered wetlands and then use the definition of wetlands in order to describe the limits of the Wetlands Conservation District? (Vote by official ballot.)

Yes 382

No 85

Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the Town Zoning Ordinance as follows: To amend Section 200, Residential Zoning District, generally by reorganizing and revising residential zoning district provisions. Section 170 of the Ordinance is stricken in its entirety to provide more consistent setback requirements for residential uses. New definitions are provided for "single-family residence", "duplex" or "two-family residence", and "dwelling unit". This amendment will establish a minimum fifty foot setback for any structure from public right-of-way. The existing minimum fifty foot setback from front lot lines will remain in place. (Vote by official ballot.)

Yes 368

No 94

Are you in favor of the adoption of Amendment No. 5 as proposed by the Planning Board for the Town Zoning Ordinance as follows: To amend Section 200 of the Ordinance, Residential Zoning District, by providing that any structure legally built and occupied before January 1, 1988 shall be deemed to be in compliance with all building setback requirements found in the Ordinance, and further provide that any additions or other construction which has taken place subsequent to January 1, 1988, shall have to comply with the minimum building setback requirements? (Vote by official ballot.)

Yes 317

No 144

Are you in favor of the adoption of Amendment No. 6 as proposed by the Planning Board for the Town Zoning Ordinance as follows: To amend Section 300 of the Ordinance, Commercial District, by providing that home occupations will be permitted within the Commercial District in residential units, and duplex residences under Section 360.2, constructed prior to March 14, 1989? (Vote by official ballot.)

Yes 331

No 124

Are you in favor of the adoption of Amendment No. 7 as proposed by the Planning Board for the Town Zoning Ordinance as follows: To amend the Zoning Ordinance generally concerning permitted uses allowed in the Residential Zoning District, Commercial Zoning District, and Commercial/Industrial Zoning Districts, by providing that uses listed in the Ordinance are the only ones permitted, and that all other uses which are not listed are considered prohibited? (Vote by official ballot.)

Yes 302

No 145

Are you in favor of the adoption of Amendment No. 8 as proposed by the Planning Board for the Town Zoning Ordinance as follows: To amend Section 400 of the Ordinance, Commercial/Industrial Districts, by providing that the excavation, mining and processing of aggregate materials will be permitted in the Northern Commercial/Industrial Service Zone subject to Planning Board regulation pursuant to NH RSA 155-E? (Vote by official ballot.)

Yes 274

No 184

BUSINESS PORTION OF TOWN MEETING

FRIDAY, MARCH 15, 1991

Moderator Philip Reed called the meeting to order at 7:45 p.m. in the gymnasium of Griffin Memorial School.

Members of Girl Scout Troop 102 presented the Colors, and led the assembly in the Pledge of Allegiance.

There was a moment of silence for the troops in Desert Storm.

The moderator explained the rules of order under which he intended to conduct the meeting, reminding voters they have the right to overrule him at any time by simple majority vote. He asked whether the assembly wished to accord non-voters the right to speak at the meeting. On a voice vote, this courtesy was approved.

Results of the Tuesday election were announced, following which selectman Ralph Boehm swore in both the town and school newly-elected officials present at the meeting.

Ron Houle made a motion to limit each speaker to 3 minutes. There were numerous seconds from the floor and the motion was CARRIED by voice vote.

The meeting was opened to business under Article 1:

1. Ralph Boehm spoke on article 1 to raise and appropriate the sum of \$43,500.00 for the purpose of leasing a 2500 gallon tank/pumper for the fire department to replace the 1970 tractor trailer unit, and to authorize the Board of Selectmen to enter into a one-year lease agreement for that purpose. At the town's option, the lease may be renewed for additional one-year periods subject to further appropriation of the town. The projected cost of the renewable five-year lease will be \$217,500.00. There were numerous seconds to the motion. This warrant had been recommended by the Town budget committee. This article was CARRIED by voice vote.
2. Roland Bergeron MOVED to raise and appropriate the sum of \$105,000.00 for the reconstruction of Cutler Road, and to further authorize the Selectmen to use the \$150,000.00 set aside for this purpose under article 5 of the March 16, 1990 Town Warrant. This warrant had been recommended by the Town budget committee. Tom Levesque called the question. This article was CARRIED by voice vote.
3. Police chief Roberts MOVED to raise and appropriate the sum of \$15,918.00 to purchase and equip one new fully marked high-profile police cruiser. The specifications for and the selection of said vehicle shall be determined by the Selectmen; and the purchase of said vehicle shall be by competitive bidding. That further, the Selectmen

are authorized to sell the Town cruiser being replaced by the new cruiser, as they shall best determine, and that said sale shall be by sealed bid procedure with the proceeds therefrom to be paid to the Town Treasurer. This warrant had been recommended by the Town budget committee.

Charles Jones asked about the possibility of the Police Chief dealing with capital reserve funds, instead of having to get up at the town meeting and asking for a new cruiser each year.

Brent Lemire asked why the cruiser couldn't be put in as a line item in the police department budget. The Selectmen said that they would check into the appropriateness of doing it this way. This warrant was CARRIED by voice vote.

4. Roland Bergeron MOVED to raise and appropriate the sum of \$4,995.00 for the purpose of a front-end plow and a plow wing and to authorize the Selectmen to withdraw for this purpose \$4,277.90 together with accrued interest from the Snow Plow Capital Reserve Fund, and further to authorize the Selectmen to raise the balance of \$717.10 by taxation.

The warrant had been recommended by the Town budget committee. Article CARRIED by voice vote.

5. Rich Lascelles MOVED to raise and appropriate the sum of \$20,000.00 for the purchase of materials and equipment for the reconstruction of the recreation building located at Roy Memorial Park at Darrah Pond.

The warrant had not been recommended by the Town budget committee.

Rich Lascelles then MOVED to AMEND article 5 from its original \$20,000.00 to a new figure of \$25,000.00. Mr. Lascelles explained that this amendment would allow for full completion on the building as well as an excellent fire and security system to be installed. There were numerous seconds from the floor to the amendment.

The amendment CARRIED by voice vote. Also on a voice vote, the Main Motion CARRIED.

Phil Reed called for a 15 minute break at this time. Ralph Boehm spoke about openings on many of the town's boards and anyone wishing to be part of any one of the committees or wanting any further information on this could contact the selectmen.

Linda Davis from the budget committee suggests that the public attend budget committee meetings at any time, they don't have to wait until the public town meeting to ask any questions that they may have.

6. Ralph Boehm moved to authorize the Selectmen to borrow money in anticipation of taxes. Article CARRIED by voice vote.

7. James Toland moved to authorize the Selectmen to apply for, receive and expend federal or state grants, which may become available during the course of the year, and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the town may legally appropriate money; provided (1) that such grants and other monies do not require the expenditure of other town funds, (2) that a public hearing shall be held by the Selectmen prior to the receipt and expenditure of such grants and monies; and (3) that such items shall be exempt from all provisions of RSA 32 relative to limitation and expenditure of town monies, all as provided by RSA 31:95b. Article CARRIED by voice vote.
8. Ralph Boehm moved to authorize the Board of Selectmen to enter into a land exchange with the State of New Hampshire. Under the terms of the exchange the Town will take the steps necessary to perfect its interest in and to transfer to the State of New Hampshire a parcel of land containing 14.5 acres known as Tax Map 19 Parcel 78, as well as, the Town's interest in a parcel of land containing approximately 22 acres known as Tax Map 17 Parcel 8, in exchange the Town will receive from the State of New Hampshire a parcel of land containing approximately 20 acres and being the part of the Litchfield State Forest which is westerly of Hillcrest Road. The transfer being conditioned upon the Town waiving \$5,000.00 of back taxes and agreeing to utilize said land for conservation, recreation, educational or municipal government facilities. The land being transferred to the State of New Hampshire will be added to the Litchfield State Forest. Article CARRIED by voice vote.
9. Arthur Frappier moved to recognize the following roads dedicated to public use and hereby accept as Public Highways for the Town of Litchfield:

Danbury Circle
Glenwood Drive
Grouse Lane
Meadowbrook Lane
McElwain Drive

Albuquerque Ave. from Pinecrest Road to Meadowbrook Ln.
Center Street from Albuquerque Avenue to Morrill St.
Windsor Drive from Albuquerque Avenue to Dancury Circle

There were numerous seconds from the floor. Article CARRIED by voice vote.
10. Ralph Boehm moved to authorize the Selectmen to accept private donations of land, interests in land for the purpose of contributing to the local matching portion required for acquiring conservation land or interests in land and other cost associated therewith for permanent conservation use under the New Hampshire Land Conservation Investment Program (LCIP) RSA 221-A, and authorize

the Selectmen to apply for and accept the state matching funds under the LCIP for the purposes of acquisition of the fee simple or lesser interest in conservation land. Said donations and state matching funds may be expended by majority vote of the Conservation Commission with the approval of the Selectmen.

There were numerous seconds from the floor. This article CARRIED by voice vote.

11. Budget committee member Mark Giuluino moved to raise such sums of money as may be necessary to defray Town charges for the ensuing year and make appropriations of the same, as set forth, posted herewith and to consider each item in whole or in part.

There were numerous seconds from the floor.

Mark Giuluino amended the article to read \$3,800 less in line item FICA retirement and pension contributions.

Amendment CARRIED by voice vote.

Steven Robinson, chairman of the Planning Board, asked for an amendment on their budget to read \$12,660 more in line item Planning and Zoning which was actually the selectmen's recommended budget. Mr. Robinson also wanted an explanation from the budget committee as to how the budget committee came up with their "illegally conceived budget" for the planning board. Mr. Robinson stated that legally the budget committee is to confer with each and every department before coming up with the budget. Mr. Guiluino commented on this matter that the budget committee is aware of the RSA that legally they are to confer with each and every department. Mr. Guiluino also explained that with holidays and all there were only about eight weeks that the budget committee was able to meet. He also said to Mr. Robinson that the budget for the Planning Board was two months late and that cut into some time. There was more discussion on the amendment. Amendment CARRIED by voice vote.

Roland Bergeron MOVED to amend line item General Government Buildings from 26,420 to 27,420. The reason for the 1,000 increase is that he has noticed for some time now that there are some structural cracks within the Town Hall building. He wants to hire a Professional Structural Engineer to do a preliminary study to find out why this is happening. A voice vote on the amendment proving inconclusive. Thomas Levesque called for a Division Vote.

Standing on Aye: 72

Standing on Nay: 58

Amendment CARRIED.

There was more discussion on the Town Budget. Mr. Desmarais MOVED to vote on the bottom line figure. There were numerous seconds from the floor. Call of the Question to vote on the main motion was made. Main motion CARRIED by voice vote.

12. The moderator said he would entertain a motion to dispense with the reading of the minutes, and there were several seconds to the motion. Motion CARRIED by voice vote.

At this point Gary Garfield spoke on the amount of recycling that has been done in the town of Litchfield and how much the town has benefited from this.

The moderator made the announcement that was a request for a recount on the school board. The recount was requested because of a close count on votes.

The moderator made a motion to adjourn, there were numerous seconds from the floor. The meeting was then adjourned at 10:15 PM.

A True Record of 1991 Town Meeting, attest:
Maureen A. Huneke
Town Clerk

A true copy attest: Maureen A. Huneke

MARRIAGES — 1991

Date	Names	Residences
06/01/91	Matthew Banks Janet Finnegan	Litchfield Litchfield
06/01/91	Brian Bean Pamela Liss	Litchfield Nashua
08/31/91	Michael Bergeron Michelle Sherbring	Litchfield New York City, NY
02/14/91	Keith Carolo Deborah LaFleur	Manchester Litchfield
05/04/91	Douglas Carter Maureen Simmons	Hooksett Litchfield
10/20/91	James Dalton Cassandra Sorenson	Litchfield Salem
05/25/91	William Davis Victoria Slater	Litchfield Nashua
06/01/91	Gregg Desmarais Renee Pratte	Nashua Litchfield
11/30/91	Samuel Diaz Lisa Goodwin	Litchfield Litchfield
06/08/91	Michael Dion Kathleen Kravitz	Litchfield Litchfield
05/11/91	Raymond Dion Tamara LaPlante	Manchester Litchfield
08/10/91	Mark Fox Tracy Lemay	Litchfield Litchfield
06/29/91	Richard Galipeault Jr. Deborah Krenzien	Litchfield Hudson
10/12/91	Garfield Greenhalgh Sharon Boucher	Tyngsboro, MA Litchfield
08/03/91	Stephen Martein Angela Jean	Litchfield Litchfield
08/24/91	Steven Martel Tammy Senechal	Litchfield Manchester
06/01/91	James McGaffigan Margaret Consalvi	Litchfield Woburn, MA
10/06/91	Eric Nash Lynn Dutton	Litchfield Litchfield
07/28/91	Jamie Pascoe Sharon Tower	Hudson Litchfield

Date	Names	Residences
11/02/91	Robert Reddington Janice Boggs	Jacksonville, Fl. Jacksonville, Fl.
04/06/91	Robert Richtarek Jennifer Kapp	Litchfield Litchfield
11/02/91	Scott Sahlin Mary Kilduff	Litchfield Litchfield
09/14/91	Robert Saulnier Tina Mason	Litchfield Litchfield
09/22/91	James Shaughnessy Debra O'Halloran	Litchfield Litchfield
06/01/91	Roger Soulard, Jr. Tracy O'Leary	Litchfield Litchfield
10/04/91	Barry Stevens Mona Beaulieu	Litchfield Nashua
08/17/91	Gary Stone Judy Jalbert	Litchfield Litchfield
09/14/91	Maurice Viens Carol Salter	Litchfield Litchfield

BIRTHS — 1991

Date	Child's Name	Father's Name	Mother's Name
04/15/91	Andrews, Dean	Gary	Laurie
10/24/91	Anyon, Emily	William	Jennifer
11/27/91	Ballum, Steven	Gary	Judith
09/14/91	Beaucher, Joshua	Michel	Ann
05/31/91	Belanger, Taylor	Steven	Denise
08/20/91	Belisle, Christina	Denis	Ingrid
04/08/91	Belliveau, Kenneth	Joseph	Robin
08/24/91	Benson, Erik	Robert	Angela
01/24/91	Blanchard, Kyle	Tod	Edith
11/14/91	Boillard, Alan	Charles	Lynda
07/22/91	Bolton, Michael	Michael	Diane
09/10/91	Bourbeau, Brandon	Paul	Tammy
11/08/91	Bowen, Shelby	David	Leslie
04/26/91	Britton, Joseph	John	Marie-Teresa
08/04/91	Brousseau, Daniel	Raymond	Ellen
03/30/91	Burton, Kaitlyn	David	Mary-Anne
04/17/91	Cain, Craig	David	Debora
04/09/91	Call, Victoria	James	Carole
11/12/91	Camelio, Lauren	Mario	Colleen
02/24/91	Campbell, Zachary	Jeffrey	Kim
07/31/91	Caporale, Linda	Daniel	Carol
02/15/91	Cataldo, Samantha	John	Katherine
11/04/91	Chaisson, Kimberly	Peter	Nancy
06/15/91	Chant, Emily	Paul	Anne
11/03/91	Chiampa, Benjamin	Benjamin	Ann
08/10/91	Cialek, Andrew	John	Frieda
08/24/91	Comyns, Bailey	Robert	Sandi
09/10/91	Danielson, David	David	Claudia
01/14/91	Dapice, Kimberly	Mark	Phyllis
12/12/91	Delano, Molly	Randy	Bonnie

Date	Child's Name	Father's Name	Mother's Name
09/15/91	Delude, Lauren	Thomas	Kathryn
04/22/91	Dion, Eric	Eric	Christine
11/04/91	Donaghey, Ryan	Kenneth	Nancy
03/16/91	Dunn, Peter	Kenneth	Kathryn
08/07/91	Enkler, Kathleen	John	Christina
06/25/91	Forrence, Robert	Lee	Lisa
05/29/91	Francis, Thomas	Vernon	Beverly
03/22/91	Garfield, Jared	Gary	Marie
12/15/91	Gaudette, Arthur Jr.	Arthur	Susan
03/08/91	Goczalk, Matthew	Robert	Patricia
10/15/91	Graves, Melissa	Gary	Linda
07/11/91	Gray, Kayla	Kenneth	Sylvie
06/28/91	Greene, Lauren	John	Patricia
01/12/91	Guilbeault, Alexander	Albert	Michele
12/07/91	Hall, Taylor	William	Cynthia
08/25/91	Harding, Samantha	Brian	Kathleen
12/21/91	Hart, Benjamin	Dennis	Margery
10/22/91	Harte, Robert	John	Sharon
01/24/91	Hemmerle, Kaitlin	Doanld	Sandra
01/24/91	Hemmerle, Kirstyn	Donald	Sandra
07/19/91	Henkle, Sarah	Thomas	Kathleen
02/26/91	Houlne, Gregory	Martin	Lisa
04/04/91	Hovey, Avery	Philip	Carolyn
01/15/91	Howley, John III	John	Sheila
12/26/91	Jabar, Kalen	James	Deborah
12/08/91	Jacobson, Laura	Craig	Susan
04/04/91	Jacobson, Rebecca	Mark	Marie
02/22/91	Jalbert, Katelyn	Thomas	Amy
07/16/91	Jette, Justin	Craig	June
12/08/91	Johnson, Amanda	David	Lynda
04/22/91	Jurson, Emmaly	Karl	Diane
04/12/91	Kennedy, Melanie	David	Denise
04/14/91	Krzywinski, Amanda	Roman	Claire

Date	Child's Name	Father's Name	Mother's Name
11/16/91	Labrie, Brett	Richard	Brenda
10/15/91	Lang, Jacob	Theodore	Cheryl
05/05/91	Larose, Andrew	Paul	Lucinda
02/05/91	Larson, Kevin	Leonard	Linda
06/07/91	Lebarnes, Nicholas	Dana	Lori
03/26/91	Leboeuf, Alex	William	Denise
01/23/91	Lecraw, Nicole	David	Dany
02/16/91	Leonard, Stephen	John	Catherine
03/12/91	Lew, Brian	Mark	Christy
03/12/91	Lew, Brittany	Mark	Christy
04/22/91	MacArthur, Diana	David	Kathryn
07/05/91	Mackin, Daniel	Mark	Lisetta
12/22/91	Marks, Alexander	Kenneth	Susan
04/26/91	Marquis, Ashley	Normand	Audrey
07/20/91	Matte, Hannah	David	Brenda
07/12/91	McAndrew, Kelly	Thomas	Karen
12/14/91	McMaster, Brandon	John	Donna
05/27/91	McQuesten, Denton	Fred	Lesia
03/15/91	Mercier, Julia	Brian	Gisele
04/07/91	Mitchell, Derek	Richard	Claire
11/08/91	Morgan, Zachary	James	Kristen
04/28/91	Munsell, Kenneth	Kenneth	Karen
06/16/91	Narankevicius, David	Mark	Ruth
07/26/91	Nilsen, Corinne	Christian	Christine
10/09/91	Ordway, Evan	Fred	Patricia
11/05/91	Ortolano, Michael	Michael	Laurie
10/21/91	Preston, William Jr.	William	Leanne
09/25/91	Quinn, Sean	Bernard	Barbara
08/21/91	Raccio, Daniel	Alfred	Janice
03/25/91	Rheaume, Ryan	Stephen	Darlene
03/20/91	Rober, Rachel	Thomas	Elaine
03/11/91	Rodier, Ashley	Curtis	Darlene
10/22/91	Ross, Melissa	David	Erica

Date	Child's Name	Father's Name	Mother's Name
07/17/91	Rouleau, Alex	Bernard	Janice
04/10/91	Shepard, Lauren	Kristopher	Lynn
07/01/91	Smith, Gregory	Allan	Cynthia
08/19/91	Soucy, Zachary	Brian	Kathleen
09/29/91	St. Lawrence, Scott	Thomas	Claire
05/21/91	Stankard, Julie	Robert	Deborah
05/05/91	Stapleton, Aaron	Joseph	Deborah
06/25/91	Stefanelli, Andrew	David	Patricia
06/03/91	Surette, Katelyn	Michael	Karen
05/19/91	Svenson, Nadja	Robert	Rosa
10/17/91	Thibeault, Joseph	Joseph	Elaine
06/27/91	Tishkevich, Felicia	Edward	Melissa
04/14/91	Tremblay, Kyle	Peter	Carla
04/14/91	Tremblay, Matthew	Peter	Carla
04/29/91	Uberti, Megan	James	Eileen
11/30/91	Weiss, Rebekah	Robert	Janet
02/01/91	Whitney, Ryan	Matthew	Debra
08/15/91	Wilson, Renee	Calvin	Deborah
02/10/91	Winter, Molly	Michael	Nancy
02/16/91	Wood, Michaela	Michael	Colleen

DEATHS — 1991

Date	Name of Deceased	Name of Father	Name of Mother
06/24/91	Bennett, Elizabeth	Moore, Edward	Margaret
08/16/91	Chacos, Olivette	Marquis, Oscar	Marie
11/18/91	Cordova, Cheryl	Belter, Arthur	Beryl
03/13/91	Crapser, Thad	Crapser, Thad Sr.	Ellen
07/16/91	Donovan, Mary	Donovan, John	Ellen
05/06/91	Estabrook, Aubrey	Estabrook, Norman	Alice
01/03/91	Morrisey, Walter	Morrisey, Joseph	Annie
04/26/91	Schmidt, Glenn	Schmidt, Martin	Mildred
03/23/91	Smith, Elaine	Leberge, Roland	Germaine
01/08/91	Stevens, William	Stevens, George	Marion
02/21/91	Woodin, Charles A.	Woodin, Charles W.	Beatrice

SCHOOL DISTRICT OFFICERS

MODERATOR

Philip Reed

CLERK

Diane Jerry

TREASURER

Jo Ellen Bellerive

SCHOOL BOARD

Linda J. Tenney, Chairperson
Term Expires March, 1992

Charles J. DiChiara
Term Expires March, 1994

John M. Pierog
Term Expires March, 1992

Judith Burke
Term expires March, 1993

Donald Knight
Term Expires March, 1994

LITCHFIELD VOTING WARRANT

March 10, 1992

The State of New Hampshire

To the inhabitants of the School District of the Town of Litchfield in the County of Hillsborough and the State of New Hampshire, qualified to vote upon district affairs:

YOU ARE HEREBY NOTIFIED TO MEET AT THE GRIFFIN MEMORIAL SCHOOL IN SAID DISTRICT ON TUESDAY, THE 10th DAY OF MARCH, 1992, AT 7:00 O'CLOCK IN THE FORENOON TO ACT UPON THE FOLLOWING QUESTIONS:

1. To choose a Moderator for the ensuing year.
2. To choose a Clerk for the ensuing year.
3. To choose a Member of the School Board for the ensuing three years.
4. To choose a Member of the School Board for the ensuing three years.
5. To choose a Treasurer for the ensuing year.

POLLS WILL BE OPEN FROM 7:00 A.M. AND WILL CLOSE NO EARLIER THAN 7:00 P.M.

GIVEN UNDER OUR HANDS AT SAID LITCHFIELD ON THIS 5th DAY OF FEBRUARY 1992.

Linda Tenney

Charles DiChiara

Judith B. Burke

Donald R. Knight

John M. Pierog

School Board

LITCHFIELD
SCHOOL DISTRICT WARRANT

March 20, 1992

To the inhabitants of the School District in the Town of Litchfield, New Hampshire, qualified to vote in District affairs:

YOU ARE HEREBY NOTIFIED TO MEET AT THE GRIFFIN MEMORIAL SCHOOL IN SAID DISTRICT ON THE 20th DAY OF MARCH, 1992 AT 7:30 P.M. TO ACT UPON THE FOLLOWING SUBJECTS:

ARTICLE I

To see what sum of money the District will vote to raise and appropriate for the support of schools, for the payment of statutory obligations of the District, and for the payment of salaries and benefits for School District officials and agents, excluding any monies raised under Article II.

ARTICLE II

To see if the District will vote to raise and appropriate the sum of \$18,113 to employ a part-time Foreign Language Teacher and to purchase texts and supplies to support the program. (Not recommended by Budget Committee)

ARTICLE III

To see if the District shall accept the provisions of RSA198:20-b providing that any School District at an annual meeting may adopt an article authorizing indefinitely, until specific rescision of such authority, the School Board to apply for, accept and expend, without further action by the School District, money from a state, federal or other governmental unit or a private source which becomes available during the fiscal year.

ARTICLE IV

To hear the reports of Agents, Committees or Officers chosen, and pass any vote relating thereto.

ARTICLE V

To transact any other business that may legally come before this meeting.

GIVEN UNDER OUR HANDS AT SAID LITCHFIELD ON THIS 19th DAY OF FEBRUARY 1992.

A True Copy of Warrant - Attest:

Linda Tenney

Linda Tenney

Judith B. Burke

Judith B. Burke

John M. Pierog

John M. Pierog

School Board

School Board

LITCHFIELD SCHOOL DISTRICT
BUDGET 1992-93

2/18/92

PAGE 1

	BUDGETED 1990-91	EXPENDED 1990-91	BUDGETED 1991-92	SUPT'S 1992-93	SCH. BOARD 1992-93	BUD. COMM. 1992-93	NOT RECOM'D
1000 INSTRUCTION							
1100 REGULAR PROGRAMS							
1-1100-00-0110-2-87-2 REG. TEACHER SALARIES	278,542	307,578.48	356,222	379,648	379,648	379,648	
0110-2-88-1 REG. TEACHER SALARIES	674,756	638,842.87	670,681	739,933	739,933	739,933	
0113-2-00-0 TUTORING SALARIES	1,511	2,681.00	1,500	2,500	2,500	1,500	1,000
0114-4-87-2 TEACHER AIDE SALARIES	19,490	19,744.66	34,580	35,792	35,792	35,792	
0114-4-88-1 TEACHER AIDE SALARIES	61,580	89,839.10	73,313	75,426	75,426	75,426	
0120-2-00-0 SUBSTITUTE SALARIES	35,500	60,889.62	35,500	35,500	35,500	35,500	
0440-0-87-2 REPAIRS & MAIN. INST. EQUIP.	6,730	6,827.24	6,066	6,768	6,768	5,768	1,000
0440-0-88-1 REPAIRS & MAIN. INST. EQUIP.	10,302	8,497.53	10,359	9,114	9,114	9,114	
0561-0-85-3 TUITION (ALVIRNE)	1,316,408	1,333,039.06	1,487,496	1,697,590	1,586,311	1,586,311	
0561-0-86-3 TUITION (MANCHESTER)	177,173	145,475.39	139,776	148,118	148,118	148,118	
0580-0-00-0 TRAVEL	360	2,249.59	1,000	2,000	2,000	1,000	1,000
0610-0-87-2 SUPPLIES	6,625	6,713.30	6,975	7,425	7,425	7,425	
0610-0-88-1 SUPPLIES	11,725	10,294.35	12,000	12,825	12,825	12,825	
0611-0-87-2 COMPUTER SUPPLIES	300	295.01	300	200	200	200	
0611-0-88-1 COMPUTER SUPPLIES	500	471.56	500	1,000	1,000	1,000	
0630-0-87-2 TEXTBOOK REPLACEMENT	4,000	3,546.34	5,138	6,534	6,534	6,534	
0630-0-88-1 TEXTBOOK REPLACEMENT	4,690	4,676.32	6,000	7,695	7,695	7,695	
0631-0-87-2 TEXTBOOKS/NEW PROGRAMS	2,250	2,543.28	---	---	---	---	
0631-0-88-1 TEXTBOOKS/NEW PROGRAMS	---	---	---	---	---	---	
0632-0-87-2 TEXTBOOKS/SPECIAL PROGRAMS	240	304.66	300	300	300	300	
0632-0-88-1 TEXTBOOKS/SPECIAL PROGRAMS	---	---	582	436	436	436	
0741-0-87-2 EQUIPMENT ADDITIONAL	---	---	---	---	---	---	
0741-0-88-1 EQUIPMENT ADDITIONAL	---	---	---	---	---	---	
0742-0-87-2 EQUIPMENT REPLACEMENT	---	---	---	---	---	---	
0742-0-88-1 EQUIPMENT REPLACEMENT	6,065	6,044.52	6,045	6,045	6,045	6,045	
0751-0-87-2 FURNITURE ADDITIONAL	---	---	---	---	---	---	
0751-0-88-1 FURNITURE ADDITIONAL	---	---	---	2,820	2,820	2,820	
0752-0-87-2 FURNITURE REPLACEMENT	---	---	---	---	---	---	
0752-0-88-1 FURNITURE REPLACEMENT	---	---	1,410	---	---	---	
SUBTOTAL	2,618,747	2,650,553.88	2,855,743	3,177,669	3,066,390	3,063,390	3,000
1-1100-02-0110-2-87-2 ART/SALARY	---	---	---	---	---	---	
0110-2-88-1 ART/SALARY	29,091	29,091.00	30,783	33,068	33,068	33,068	
0610-0-87-2 SUPPLIES	827	835.76	870	743	743	743	
0610-0-88-1 SUPPLIES	1,407	1,132.15	1,440	1,411	1,411	1,411	
0741-0-87-2 EQUIPMENT ADDITIONAL	---	---	---	---	---	---	
0741-0-88-1 EQUIPMENT ADDITIONAL	---	---	---	---	---	---	
0742-0-87-1 EQUIPMENT REPLACEMENT	---	---	---	---	---	---	
0742-0-88-1 EQUIPMENT REPLACEMENT	---	---	---	---	---	---	
0751-0-87-2 FURNITURE ADDITIONAL	---	---	---	---	---	---	
0751-0-88-1 FURNITURE ADDITIONAL	---	---	---	---	---	---	
0752-0-87-2 FURNITURE REPLACEMENT	---	---	---	---	---	---	
0752-0-88-1 FURNITURE REPLACEMENT	---	---	---	---	---	---	
SUBTOTAL	31,325	31,058.91	33,093	35,222	35,222	35,222	

BUDGETED 1990-91	EXPENDED 1990-91	BUDGETED 1991-92	SUPT'S 1992-93	SCH. BOARD 1992-93	BUD.COMM. 1992-93	NOT RECOM'D
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1000 INSTRUCTION

REGULAR PROGRAMS (CONT'D)

06-0110-2-87-2	FOREIGN LANG.SALARIES	---	---	---	---	---
0610-0-87-2	FOREIGN LANG.SUPPLIES	500	551.99	400	300	300
0631-0-87-2	TEXTBOOKS/NEW PROGRAMS	---	---	---	---	---
0741-0-87-2	EQUIPMENT ADDITIONAL	---	---	---	---	---
SUBTOTAL		500	551.99	400	300	300
08-0110-2-87-2	PHYSICAL ED./SALARY	---	---	---	---	---
0110-2-88-1	PHYSICAL ED./SALARY	28,053	28,053.00	29,685	31,888	31,888
0610-0-87-2	SUPPLIES	1,060	1,090.61	1,116	891	891
0610-0-88-1	SUPPLIES	938	949.15	960	898	898
0741-0-87-2	EQUIPMENT ADDITIONAL	---	---	---	---	---
0741-0-88-1	EQUIPMENT ADDITIONAL	---	---	---	---	---
0742-0-87-2	EQUIPMENT REPLACEMENT	---	---	---	---	---
0742-0-88-1	EQUIPMENT REPLACEMENT	---	---	---	---	---
0751-0-87-2	FURNITURE ADDITIONAL	---	---	---	---	---
0751-0-88-1	FURNITURE ADDITIONAL	---	---	---	---	---
0752-0-87-2	FURNITURE REPLACEMENT	---	---	---	---	---
0752-0-88-1	FURNITURE REPLACEMENT	---	---	---	---	---
SUBTOTAL		30,051	30,092.76	31,761	33,677	33,677
09-0110-2-87-2	HOME EC./SALARY	30,167	30,167.00	31,922	34,292	34,292
0610-0-87-2	SUPPLIES	1,300	1,300.00	1,185	1,188	1,188
0631-0-87-2	TEXTS/NEW PROGRAMS	---	---	---	---	---
0741-0-87-2	EQUIPMENT ADDITIONAL	---	---	---	---	---
0742-0-87-2	EQUIPMENT REPLACEMENT	---	---	---	---	---
0751-0-87-2	FURNITURE ADDITIONAL	---	---	---	---	---
0752-0-87-2	FURNITURE REPLACEMENT	---	---	---	---	---
SUBTOTAL		31,467	31,467.00	33,107	35,480	35,480
10-0110-2-87-2	INDUSTRIAL ARTS/SALARY	24,258	24,258.00	25,670	27,576	27,576
0610-0-87-2	SUPPLIES	1,391	1,391.00	1,185	1,188	1,188
0631-0-87-2	TEXTS/NEW PROGRAMS	---	---	---	---	---
0741-0-87-2	EQUIPMENT ADDITIONAL	---	---	---	---	---
0742-0-87-2	EQUIPMENT REPLACEMENT	---	---	---	---	---
0751-0-87-2	FURNITURE ADDITIONAL	---	---	---	---	---
0752-0-87-2	FURNITURE REPLACEMENT	---	---	---	---	---
SUBTOTAL		25,649	25,649.00	26,855	28,764	28,764

	BUDGETED	EXPENDED	BUDGETED	SUPT'S	SCH. BOARD	BUD. COMM.	NOT
	1990-91	1990-91	1991-92	1992-93	1992-93	1992-93	RECOM'D
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1000 INSTRUCTION							

1100 REGULAR PROGRAMS (CONT'D)							

1-1100-11-0610-0-87-2 MATH SUPPLIES	300	297.75	300	225	225	225	
0610-0-88-1 MATH SUPPLIES	600	642.09	750	750	750	750	
0611-0-87-2 COMPUTER SUPPLIES	200	172.80	200	200	200	200	
0611-0-88-1 COMPUTER SUPPLIES	300	406.06	350	450	450	450	
0630-0-88-1 MATH WORKBOOKS	2,600	2,315.68	2,600	3,250	3,250	3,250	
0631-0-87-2 TEXTS/NEW PROGRAMS	---	---	---	---	---	---	
0631-0-88-1 TEXTS/NEW PROGRAMS	---	---	---	---	---	---	
	-----	-----	-----	-----	-----	-----	
SUBTOTAL	4,000	3,834.38	4,200	4,875	4,875	4,875	
	-----	-----	-----	-----	-----	-----	
1-1100-12-0110-2-87-2 MUSIC/SALARY	---	---	---	---	---	---	
0110-2-88-1 MUSIC/SALARY	23,393	23,393.00	24,754	26,592	26,592	26,592	
0610-0-87-2 SUPPLIES	295	321.57	419	297	297	297	
0610-0-88-1 SUPPLIES	704	598.04	750	1,026	1,026	800	226
0671-0-87-2 TAPES, RECORDS	100	64.03	100	---	---	---	
0671-0-88-1 TAPES, RECORDS	100	106.32	100	100	100	100	
0741-0-87-2 EQUIPMENT/ADDITIONAL	---	---	---	---	---	---	
0741-0-88-1 EQUIPMENT/ADDITIONAL	---	---	---	---	---	---	
0742-0-87-2 EQUIPMENT/REPLACEMENT	---	---	---	---	---	---	
0742-0-88-1 EQUIPMENT/REPLACEMENT	---	---	---	---	---	---	
0751-0-87-2 FURNITURE/ADDITIONAL	---	---	---	---	---	---	
0751-0-88-1 FURNITURE/ADDITIONAL	---	---	---	---	---	---	
0752-0-87-2 FURNITURE/REPLACEMENT	---	---	---	---	---	---	
0752-0-88-1 FURNITURE/REPLACEMENT	---	---	---	---	---	---	
	-----	-----	-----	-----	-----	-----	
SUBTOTAL	24,592	24,482.96	26,123	28,015	28,015	27,789	226
	-----	-----	-----	-----	-----	-----	
1-1100-13-0610-0-87-2 SUPPLIES/SCIENCE	928	945.19	977	743	743	743	
0610-0-88-1 SUPPLIES/SCIENCE	1,000	839.76	1,680	1,796	1,796	1,796	
0631-0-87-2 TEXTBOOKS/NEW	---	---	---	---	---	---	
0631-0-88-1 TEXTBOOKS/NEW	---	---	---	---	---	---	
0741-0-87-2 EQUIPMENT/ADDITIONAL	---	---	---	---	---	---	
0741-0-88-1 EQUIPMENT/ADDITIONAL	---	---	---	---	---	---	
0742-0-87-2 EQUIPMENT/REPLACEMENT	---	---	---	---	---	---	
0742-0-88-1 EQUIPMENT/REPLACEMENT	---	---	---	---	---	---	
0751-0-87-2 FURNITURE/ADDITIONAL	---	---	---	---	---	---	
0751-0-88-1 FURNITURE/ADDITIONAL	---	---	---	---	---	---	
0752-0-87-2 FURNITURE REPLACEMENT	---	---	---	---	---	---	
0752-0-88-1 FURNITURE REPLACEMENT	---	---	---	---	---	---	
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SUBTOTAL	1,928	1,784.95	2,657	2,539	2,539	2,539	
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BUDGETED	EXPENDED	BUDGETED	SUPT'S	SCH. BOARD	BUD. COMM.	NOT
1990-91	1990-91	1991-92	1992-93	1992-93	1992-93	RECOM'D

1000 INSTRUCTION

1100 REGULAR PROGRAMS (CONT'D)

1-1100-23-0110-2-87-2	READING/SALARY	---	---	---	---	---	---
0110-2-88-1	READING/SALARY	40,170	40,170.00	40,773	42,812	42,812	42,812
0610-0-87-2	SUPPLIES	4,000	3,886.09	4,753	4,206	4,206	4,206
0610-0-88-1	SUPPLIES	18,195	17,876.62	16,834	16,961	16,961	16,961
0630-0-87-2	TEXTBOOK REPLACEMENTS	1,000	1,054.57	1,428	1,278	1,278	1,278
0630-0-88-1	TEXTBOOK REPLACEMENTS	1,090	1,057.00	1,274	1,750	1,750	1,750
0631-0-87-2	NEW PROGRAMS	---	---	---	---	---	---
0631-0-88-1	NEW PROGRAMS	---	---	---	---	---	---
0632-0-88-1	SPECIAL PROGRAMS	---	---	---	---	---	---
0741-0-88-1	ADDITIONAL EQUIPMENT	---	---	---	---	---	---
SUBTOTAL		64,455	64,044.28	65,062	67,007	67,007	67,007
GRAND TOTAL 1100 SERIES		2,832,714	2,863,520.11	3,079,001	3,413,548	3,302,269	3,299,043

1200 SPECIAL SERVICES

1-1200-00-0110-1-88-1	SPECIAL SERV./SALARY	---	32,142.00	---	34,255	34,255	34,255
0110-2-87-2	SPECIAL SERV./SALARY	49,068	44,042.20	50,679	41,140	41,140	41,140
0110-2-88-1	SPECIAL SERV./SALARY	133,011	105,246.15	140,662	113,809	113,809	113,809
0113-2-00-0	TUTORS	---	12,170.78	10,000	8,000	8,000	8,000
0569-0-00-0	TUITION/HANDICAPPED	71,124	48,038.02	63,065	68,590	68,590	68,590
0610-0-87-2	SUPPLIES	1,650	1,446.31	1,644	1,275	1,275	1,275
0610-0-88-1	SUPPLIES	5,908	5,185.85	5,200	4,487	4,487	4,487
0631-0-87-2	NEW PROGRAMS	---	---	---	---	---	---
0631-0-88-1	NEW PROGRAMS	---	---	---	---	---	---
0632-0-87-2	SPECIAL PROGRAMS	470	88.08	360	260	260	260
0632-0-88-1	SPECIAL PROGRAMS	360	153.35	755	460	460	460
0741-0-87-2	EQUIPMENT/ADDITIONAL	---	---	---	---	---	---
0741-0-88-1	EQUIPMENT/ADDITIONAL	---	---	299	---	---	---
0742-0-87-2	EQUIPMENT/REPLACEMENT	---	---	---	2,500	2,500	2,500
0742-0-88-1	EQUIPMENT/REPLACEMENT	---	---	---	---	---	---
0751-0-87-2	FURNITURE/ADDITIONAL	---	---	---	---	---	---
0751-0-88-1	FURNITURE/ADDITIONAL	---	---	84	---	---	---
0752-0-87-2	FURNITURE/REPLACEMENT	---	---	---	---	---	---
0752-0-88-1	FURNITURE/REPLACEMENT	---	---	---	---	---	---
GRAND TOTAL 1200 SERIES		261,591	248,512.74	272,748	274,776	274,776	274,776

	BUDGETED 1990-91	EXPENDED 1990-91	BUDGETED 1991-92	SUPT'S 1992-93	SCH. BOARD 1992-93	BUD. COMM. 1992-93	NOT RECOMM'D
1400 OTHER INSTRUCTIONAL PROGRAMS							
1-1410-00-0110-2-87-2 EXTRA CURR./SALARIES	10,388	9,000.00	12,076	11,300	11,300	11,300	
0110-2-88-1 EXTRA CURR./SALARIES	---	---	---	1,200	1,200	1,200	
0391-0-87-2 OFFICIALS	3,000	3,000.00	1,650	1,650	1,650	1,650	
0610-0-87-2 INTER SCHOLASTIC SUPPLIES	1,524	1,436.39	1,325	1,175	1,175	1,175	
0741-0-87-2 EQUIPMENT/ADDITIONAL	---	---	---	---	---	---	
0742-0-87-2 EQUIPMENT/REPLACEMENT	---	---	---	---	---	---	
0751-0-87-2 FURNITURE/ADDITIONAL	---	---	---	---	---	---	
0752-0-87-2 FURNITURE/REPLACEMENT	---	---	---	---	---	---	
SUBTOTAL	14,912	13,436.39	15,051	15,325	15,325	15,325	
1-1490-00-0890-0-87-2 STUDENT ACTIVITIES	1,800	1,800.00	300	200	200	200	
0890-0-88-1 STUDENT ACTIVITIES	200	211.16	200	450	450	200	250
SUBTOTAL	2,000	2,011.16	500	650	650	400	250
GRAND TOTAL 1400 SERIES	16,912	15,447.55	15,551	15,975	15,975	15,725	250
2000 SUPPORT SERVICES							
2110 ATTENDANCE							
1-2112-00-0110-4-00-0 ATTENDANCE OFFICER	1	---	1	1	1	1	
GRAND TOTAL 2110 SERIES	1	---	1	1	1	1	
2120 GUIDANCE							
1-2120-00-0110-1-87-2 GUIDANCE/SALARY	32,960	32,960.00	33,454	35,127	35,127	35,127	
0110-1-88-1 GUIDANCE/SALARY	31,570	31,570.00	32,044	33,646	33,646	33,646	
0610-0-87-2 SUPPLIES & TESTING	1,650	1,483.13	1,550	1,296	1,296	1,296	
0610-0-88-1 SUPPLIES & TESTING	2,142	2,080.77	2,300	2,785	2,785	2,785	
GRAND TOTAL 2120 SERIES	68,322	68,093.90	69,348	72,854	72,854	72,854	

BUDGETED	EXPENDED	BUDGETED	SUPT'S	SCH. BOARD	BUD. COMM.	NOT
1990-91	1990-91	1991-92	1992-93	1992-93	1992-93	RECOMM'D

2000 SUPPORT SERVICES (CONT'D)

2130 HEALTH SERVICES

1-2134-00-0110-3-87-2	NURSES/SALARY	17,735	16,920.19	18,001	18,630	18,630	18,630
0110-3-88-1	NURSES/SALARY	18,250	18,250.00	18,524	19,172	19,172	19,172
0522-3-00-0	NURSE LIABILITY INSURANCE	---	---	---	---	---	---
0610-0-87-2	SUPPLIES	715	665.07	698	434	434	434
0610-0-88-1	SUPPLIES	353	275.24	360	385	385	385
0741-0-87-2	EQUIPMENT/ADDITIONAL	---	---	---	---	---	---
0741-0-88-1	EQUIPMENT/ADDITIONAL	---	---	---	---	---	---
0742-0-87-2	EQUIPMENT/REPLACEMENT	---	---	---	---	---	---
0742-0-88-1	EQUIPMENT/REPLACEMENT	---	---	---	---	---	---
0751-0-87-2	FURNITURE/ADDITIONAL	---	---	---	---	---	---
0751-0-88-1	FURNITURE/ADDITIONAL	---	---	---	---	---	---
0752-0-87-2	FURNITURE/REPLACEMENT	---	---	---	---	---	---
0752-0-88-1	FURNITURE/REPLACEMENT	---	---	---	---	---	---

GRAND TOTAL 2130 SERIES	37,053	36,110.50	37,583	38,621	38,621	38,621
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2140 PSYCHOLOGICAL

1-2140-00-0110-1-00-0	PSYCHOLOGIST/SALARY	13,528	12,744.90	13,383	13,747	13,747	13,747
0330-3-87-2	PHYS. EXAMS/PSYCH. SERV.	9,921	9,591.89	11,871	12,452	12,452	12,452
0330-3-88-1	PHYS. EXAMS/PSYCH. SERV.	22,806	18,898.79	27,578	24,884	24,884	24,884

GRAND TOTAL 2140 SERIES	46,255	41,235.58	52,832	51,083	51,083	51,083
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2150 SPEECH PATH. & AUDIOLOGY

1-2150-00-0110-2-88-1	SPEECH SALARIES	40,906	29,109.20	43,011	46,501	46,501	46,501
0310-0-88-1	SPEECH & LANG. CONSULTANT	---	12,903.84	---	---	---	---
0610-0-88-1	SUPPLIES	400	429.08	400	595	595	595
0631-0-88-1	NEW PROGRAMS	---	---	---	---	---	---
0632-0-88-1	SPECIAL PROGRAMS	---	---	---	---	---	---
0741-0-88-1	EQUIPMENT/ADDITIONAL	---	---	---	---	---	---
0742-0-88-1	EQUIPMENT/REPLACEMENT	---	---	---	---	---	---
0751-0-88-1	FURNITURE/ADDITIONAL	---	---	---	---	---	---
0752-0-88-1	FURNITURE/REPLACEMENT	---	---	---	---	---	---

GRAND TOTAL 2150 SERIES	41,306	42,442.12	43,411	47,096	47,096	47,096
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	BUDGETED 1990-91	EXPENDED 1990-91	BUDGETED 1991-92	SUPT'S 1992-93	SCH. BOARD 1992-93	BUD. COMM. 1992-93	NOT RECOM'D
2000 SUPPORT SERVICES (CONT'D)							

2190 OTHER PUPIL SERVICES							

1-2190-00-0811-0-00-0 SERES (810X3.60)	2,642	2,691.72	2,732	2,916	2,916	2,916	
0891-0-87-2 OTHER PUPIL SERVICES	---	---	---	---	---	---	
0891-0-88-1 OTHER PUPIL SERVICES	---	---	---	513	513	---	513

GRAND TOTAL 2190 SERIES	2,642	2,691.72	2,732	3,429	3,429	2,916	513

2200 INSTRUCTIONAL STAFF SERV.							

2210 IMPROVEMENT OF INSTRUCTION							

1-2210-00-0320-0-87-2 SCHOOL EVALUATION	---	---	---	4,406	4,406	4,406	
1-2212-00-0640-0-87-2 PROF. PUBLICATIONS	100	104.00	---	100	100	100	
0640-0-88-1 PROF. PUBLICATIONS	160	171.69	---	200	200	100	100

SUBTOTAL	260	275.69	---	4,706	4,706	4,606	100

1-2213-00-0270-0-00-0 COURSE REIMB/NON.BARG.	1,100	1,740.00	600	2,500	2,500	1,750	750
0271-0-00-0 COURSE REIMB/BARG.	9,000	8,359.75	10,000	11,000	11,000	10,000	1,000
0320-0-00-0 TEACHER WORKSHOPS	3,500	4,664.50	4,500	6,000	6,000	6,000	
0580-0-87-2 PROFESSIONAL MTGS/TRAVEL	650	927.56	650	650	650	650	
0580-0-88-1 PROFESSIONAL MTGS/TRAVEL	655	371.96	500	903	903	500	403

SUBTOTAL	14,905	16,063.77	16,250	21,053	21,053	18,900	2,153

GRAND TOTAL 2210 SERIES	15,165	16,339.46	16,250	25,759	25,759	23,506	2,253

BUDGETED 1990-91	EXPENDED 1990-91	BUDGETED 1991-92	SUPT'S 1992-93	SCH. BOARD 1992-93	DUD. COMM. 1992-93	NOT RECOMM'D
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2000 SUPPORT SERVICES

2220 EDUCATIONAL MEDIA

1-2222-00-0110-2-87-2	LIBRARIAN/SALARY	---	---	---	---	---	---
0110-2-88-1	LIBRARIAN/SALARY	30,794	30,794.00	33,291	35,763	35,763	35,763
0610-0-87-2	SUPPLIES	200	297.86	275	210	210	210
0610-0-88-1	SUPPLIES	300	168.02	350	350	350	350
0611-0-87-2	COMPUTER SOFTWARE	300	281.38	200	200	200	200
0611-0-88-1	COMPUTER SOFTWARE	---	---	250	300	300	300
0630-0-87-2	TEXTBOOK REPLACEMENT	---	---	2,400	4,000	4,000	2,400
0630-0-88-1	TEXTBOOK REPLACEMENT	4,000	3,711.68	5,000	7,182	7,182	5,000
1-2223-00-0440-0-87-2	AUDIO VISUAL REPAIRS	300	624.82	350	350	350	350
0440-0-88-1	AUDIO VISUAL REPAIRS	550	549.24	550	550	550	550
0453-0-87-2	AUDIO VISUAL RENTALS	250	---	---	---	---	---
0453-0-88-1	AUDIO VISUAL RENTALS	250	20.00	250	250	250	250
0640-0-87-2	PERIODICALS	475	402.69	475	475	475	475
0640-0-88-1	PERIODICALS	300	261.64	300	300	300	300
0670-0-87-2	FILMSTRIPS	---	---	---	---	---	---
0670-0-88-1	FILMSTRIPS	---	---	500	500	500	500
0671-0-87-2	TAPES, RECORDS, ETC.	100	103.95	100	50	50	50
0671-0-88-1	TAPES, RECORDS, ETC.	150	30.00	100	100	100	100
0680-0-87-2	MAPS, CHARTS, GLOBES	---	---	---	---	---	---
0680-0-88-1	MAPS, CHARTS, GLOBES	---	---	---	---	---	---
0741-0-87-2	EQUIPMENT/ADDITIONAL	---	---	---	---	---	---
0741-0-88-1	EQUIPMENT/ADDITIONAL	---	---	---	---	---	---
0742-0-87-2	EQUIPMENT/REPLACEMENT	---	---	---	---	---	---
0742-0-88-1	EQUIPMENT/REPLACEMENT	---	---	---	---	---	---
0751-0-87-2	FURNITURE/ADDITIONAL	---	---	---	---	---	---
0751-0-88-1	FURNITURE/ADDITIONAL	---	---	---	---	---	---
0752-0-87-2	FURNITURE/REPLACEMENT	---	---	---	---	---	---
0752-0-88-1	FURNITURE/REPLACEMENT	---	---	---	---	---	---
SUBTOTAL		37,969	37,245.28	44,391	51,010	51,010	47,228
1-2224-00-0810-0-00-0	DUES & FEES	125	---	125	125	125	125
SUBTOTAL		125	---	125	125	125	125
GRAND TOTAL 2220 SERIES		38,094	37,245.28	44,516	51,135	51,135	47,353

	BUDGETED 1990-91	EXPENDED 1990-91	BUDGETED 1991-92	SUPT'S 1992-93	SCH. BOARD 1992-93	BUD. COMM. 1992-93	NOT RECOM'D
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2300 GENERAL ADMINISTRATION							

2310 SCHOOL BOARD							

1-2311-00-0110-0-01-0 SCHOOL BOARD SALARIES	4,000	4,000.00	4,000	4,000	4,000	4,000	
0580-0-01-0 TRAVEL	---	---	---	---	---	---	
1-2313-00-0110-0-01-0 DISTRICT TREASURER/SALARY	1,300	1,300.00	1,300	1,600	1,600	1,600	
0523-0-01-0 BONDS-TREASURER	---	---	---	---	---	---	
0610-0-01-0 TREASURER SUPPLIES	1,000	1,659.68	1,000	2,000	2,000	2,000	
1-2314-00-0110-0-01-0 DIST.MODERATOR SALARY	200	200.00	200	200	200	200	
0550-0-01-0 BALLOT EXPENSES (PRINTING)	800	---	1,625	800	800	800	
0890-0-01-0 DISTRICT MEETING COSTS	1,229	735.00	360	750	750	750	
1-2315-00-0380-0-01-0 LEGAL FEES	23,000	17,323.58	20,000	20,000	20,000	16,000	4,000
1-2317-00-0380-0-01-0 AUDIT FEES	3,663	3,010.00	3,430	3,000	3,000	3,000	
1-2319-00-0110-0-01-0 SCHOOL DISTRICT CLERK	200	200.00	200	200	200	200	
0380-0-01-0 CENSUS TAKER	---	75.00	2,000	---	---	---	
0522-0-01-0 SCHOOL BD.LIABILITY INS.	6,349	4,875.00	3,820	2,160	2,160	2,160	
0540-0-01-0 ADVERTISING	3,000	783.48	2,000	1,500	1,500	1,500	
0610-0-01-0 SUPPLIES OF DIST.OFFICE	1,130	786.14	2,250	1,500	1,500	1,100	400
0810-0-01-0 DUES & FEES - NHSBA	2,391	2,390.69	2,612	2,742	2,742	2,742	
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GRAND TOTAL 2310 SERIES	48,262	37,338.57	44,797	40,452	40,452	36,052	4,400
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1-2320-00-0351-0-00-0 OFFICE OF SUPT.	104,373	104,373.00	98,091	103,288	99,044	99,044	
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GRAND TOTAL 2320 SERIES	104,373	104,373.00	98,091	103,288	99,044	99,044	
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1-2330-00-0110-1-00-0 SPECIAL AREA ADM.SERV.	19,768	18,819.50	18,687	20,438	20,438	20,438	
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GRAND TOTAL 2330 SERIES	19,768	18,819.50	18,687	20,438	20,438	20,438	
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		BUDGETED	EXPENDED	BUDGETED	SUPT'S	SCH. BOARD	BUD. COMM.	NOT
		1990-91	1990-91	1991-92	1992-93	1992-93	1992-93	RECOM'D
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2400 SCHOOL ADMINISTRATION								

1-2410-00-0110-5-87-2	SECRETARY/SALARIES	33,384	33,384.00	33,887	35,084	35,084	35,084	
0110-5-88-1	SECRETARY/SALARIES	31,844	31,761.20	32,327	33,465	33,465	33,465	
0112-1-87-2	PRINCIPALS/SALARY	48,410	48,410.00	49,136	51,593	51,593	51,593	
0112-1-88-1	PRINCIPALS/SALARY	87,836	87,836.00	89,153	95,587	95,587	93,611	1,976
0440-0-87-2	REPAIRS & MAINTENANCE	2,668	1,203.00	1,790	1,608	1,608	1,608	
0440-0-88-1	REPAIRS & MAINTENANCE	3,800	1,413.55	2,151	1,772	1,772	1,772	
0531-0-87-2	TELEPHONE	8,977	5,282.03	6,937	6,433	6,433	6,433	
0531-0-88-1	TELEPHONE	8,777	6,021.29	6,786	6,323	6,323	6,323	
0532-0-87-2	POSTAGE & GENERAL EXPENSE	574	790.00	1,000	1,200	1,200	1,200	
0532-0-88-1	POSTAGE & GENERAL EXPENSE	1,200	1,000.00	1,200	1,200	1,200	1,200	
0610-0-87-2	SUPPLIES	500	427.62	500	500	500	500	
0610-0-88-1	SUPPLIES	1,517	1,351.30	1,772	1,500	1,500	1,500	
0741-0-87-2	EQUIPMENT/ADDITIONAL	---	---	---	---	---	---	
0741-0-88-1	EQUIPMENT/ADDITIONAL	---	---	---	---	---	---	
0742-0-87-2	EQUIPMENT/REPLACEMENT	---	---	---	---	---	---	
0742-0-88-1	EQUIPMENT/REPLACEMENT	---	---	---	2,500	2,500	2,500	
0751-0-87-2	FURNITURE/ADDITIONAL	---	---	---	---	---	---	
0751-0-88-1	FURNITURE/ADDITIONAL	---	---	---	---	---	---	
0752-0-87-2	FURNITURE/REPLACEMENT	---	---	---	---	---	---	
0752-0-88-1	FURNITURE/REPLACEMENT	---	---	---	---	---	---	
0810-0-87-2	PROFESSIONAL MEMBERSHIP	685	570.00	685	685	685	685	
0810-0-88-1	PROFESSIONAL MEMBERSHIP	870	760.00	800	930	930	930	
SUBTOTAL		231,042	220,209.99	228,124	240,380	240,380	238,404	1,976

1-2490-00-0610-0-87-2	SCH. ADMIN. SERV. AWARDS							
	& REPORT CARDS	465	437.00	400	465	465	465	
0610-0-88-1	SCH. ADMIN. SERV. AWARDS							
	& REPORT CARDS	1,700	1,712.17	1,200	1,200	1,200	1,200	
0892-0-87-2	GRADUATION	1,000	1,229.97	1,000	1,250	1,250	1,250	
SUBTOTAL		3,165	3,379.14	2,600	2,915	2,915	2,915	

GRAND TOTAL 2400 SERIES		234,207	223,589.13	230,724	243,295	243,295	241,319	1,976

		BUDGETED	EXPENDED	BUDGETED	SUPT'S	SCH. BOARD	BUD. COMM.	NOT
		1990-91	1990-91	1991-92	1992-93	1992-93	1992-93	RECOM'D
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2500 BUSINESS SERVICES								

2540 OPERATION & MAINTENANCE OF PLANT								

1-2540-00-0110-9-87-2	CUSTODIAL SALARIES	59,695	59,560.00	60,570	62,711	62,711	62,711	
0110-9-88-1	CUSTODIAL SALARIES	108,824	108,788.28	110,427	114,315	114,315	114,315	
0130-9-87-2	CUSTODIAL OVERTIME	5,585	960.97	4,388	4,390	4,390	3,000	1,390
0130-9-88-1	CUSTODIAL OVERTIME	4,189	2,675.88	6,000	8,000	8,000	7,200	800
0440-0-87-2	MAINTENANCE CONTRACTOR	1,480	3,420.00	3,695	3,800	3,800	3,800	
0440-0-88-1	MAINTENANCE CONTRACTOR	7,245	2,724.40	4,000	2,865	2,865	2,865	
0610-0-87-2	CUSTODIAL SUPPLIES	15,055	11,141.84	13,940	11,152	11,152	11,152	
0610-0-88-1	CUSTODIAL SUPPLIES	13,527	13,586.37	12,525	13,527	13,527	11,500	2,027
0741-0-87-2	EQUIPMENT/ADDITIONAL	---	---	---	---	---	---	
0741-0-88-1	EQUIPMENT/ADDITIONAL	1,000	1,150.00	---	---	---	---	
0742-0-87-2	EQUIPMENT/REPLACEMENT	---	---	---	---	---	---	
0742-0-88-1	EQUIPMENT/REPLACEMENT	---	---	---	---	---	---	
0751-0-87-2	FURNITURE/ADDITIONAL	---	---	---	---	---	---	
0751-0-88-1	FURNITURE/ADDITIONAL	---	---	---	---	---	---	
0752-0-87-2	FURNITURE/REPLACEMENT	---	---	---	---	---	---	
0752-0-88-1	FURNITURE/REPLACEMENT	---	---	---	---	---	---	
SUBTOTAL		216,600	204,007.74	215,545	220,760	220,760	216,543	4,217

1-2542-00-0420-0-87-2	WATER	2,970	5,867.11	5,345	5,626	5,626	5,626	
0431-0-87-2	DISPOSAL SERVICES	3,334	3,139.28	3,900	1,952	1,952	1,952	
0431-0-88-1	DISPOSAL SERVICES	4,210	2,855.28	2,565	2,538	2,538	2,538	
0440-0-87-2	GENERAL REPAIRS TO BLDG.	6,000	4,649.14	10,000	7,521	7,521	6,521	1,000
0440-0-88-1	GENERAL REPAIRS TO BLDG.	12,678	8,500.88	24,649	13,035	13,035	13,035	
0441-0-87-2	PAINTING	---	---	---	---	---	---	
0441-0-88-1	PAINTING	---	---	3,000	2,999	2,999	2,999	
0490-0-87-2	REPAIRS TO BOILERS	785	242.01	750	1,050	1,050	550	500
0490-0-88-1	REPAIRS TO BOILERS	3,500	3,748.42	4,125	3,750	3,750	3,750	
0521-0-00-0	PROPERTY INS/FIRE LIAB.	21,822	19,581.00	24,256	20,560	20,560	20,560	
0652-0-87-2	ELECTRICITY	42,566	36,347.26	38,010	40,459	40,459	40,459	
0652-0-88-1	ELECTRICITY	19,651	14,256.12	19,487	15,876	15,876	15,876	
0653-0-87-2	FUEL OIL	11,550	8,631.33	11,000	9,597	9,597	8,500	1,097
0653-0-88-1	FUEL OIL	18,054	19,153.43	18,000	20,388	20,388	18,000	2,388
0655-0-88-1	ELECTRICITY (HEAT)	32,754	29,290.02	30,639	32,600	32,600	32,600	
0657-0-87-2	BOTTLED GAS	645	31.05	133	144	144	144	
0657-0-88-1	BOTTLED GAS	643	547.63	600	579	579	579	
SUBTOTAL		181,162	156,839.96	196,459	178,674	178,674	173,689	4,985

	BUDGETED 1990-91	EXPENDED 1990-91	BUDGETED 1991-92	SUPT'S 1992-93	SCH. BOARD 1992-93	BUD. COMM. 1992-93	NOT RECOMM'D

2500 BUSINESS SERVICES(CONT'D)							

1-2543-00-0432-0-87-2 SNOW PLOWING	7,800	4,871.95	4,284	6,625	6,625	5,000	1,625
0432-0-88-1 SNOW PLOWING	10,800	6,048.85	4,284	7,605	7,605	7,605	
0440-0-87-2 REPAIRS	---	---	100	---	---	---	
0440-0-88-1 REPAIRS	---	1,139.04	1,500	1,140	1,140	1,140	
0610-0-87-2 SUPPLIES	1,500	---	300	500	500	500	
0610-0-88-1 SUPPLIES	3,500	188.95	1,200	500	500	200	300
1-2544-00-0445-0-87-2 R&M NON-INSTR.EQUIP.	1,000	115.85	250	500	500	500	
0445-0-88-1 R&M NON-INSTR.EQUIP.	1,500	2,043.25	3,125	2,050	2,050	2,050	
0460-0-87-2 R&M CONTRACTORS	936	217.50	500	444	444	444	
0460-0-88-1 R&M CONTRACTORS	588	184.50	528	444	444	444	
1-2546-00-0110-0-00-0 COMMUNITY SERV./SALARY	500	629.82	500	650	650	650	

SUBTOTAL	28,124	15,439.71	16,571	20,458	20,458	18,533	1,925
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GRAND TOTAL 2540 SERIES	425,886	376,287.41	428,575	419,892	419,892	408,765	11,127
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2550 PUPIL TRANSPORTATION

1-2551-00-0110-0-00-0 TRANS.COORDINATOR	---	---	---	4,000	4,000	4,000	
1-2552-00-0513-0-00-0 PUPIL TRANS-REGULAR	223,560	225,009.00	227,368	235,919	235,919	235,919	
1-2553-00-0110-7-00-0 PUPIL TRANS-SALARY	21,609	---	---	---	---	---	
0513-0-00-0 PUPIL TRANS-HANDICAPPED	8,930	50,645.58	52,347	55,652	55,652	55,652	
0760-0-00-0 VEHICLE REPLACEMENT	---	---	9,240	8,902	8,902	8,902	
1-2554-00-0513-0-87-2 TRANS-FIELD TRIPS	---	---	---	---	---	---	
0513-0-88-1 PUPIL TRANS-FIELD TRIPS	---	---	980	1,026	1,026	1,026	
1-2555-00-0513-0-87-2 PUPIL TRANS-INTERSCHOLASTIC	4,488	3,136.60	3,870	3,577	3,577	3,577	

GRAND TOTAL 2550 SERIES	258,587	278,791.18	293,805	309,076	309,076	309,076	
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2900 OTHER SUPPORT SERVICES

1-2900-00-0211-0-00-0 HEALTH/LTD.INS.	220,660	190,618.03	248,495	226,336	226,336	225,496	840
0212-0-00-0 DENTAL	26,799	24,665.22	26,055	35,046	35,046	34,861	185
0213-0-00-0 LIFE INSURANCE	6,681	6,072.26	6,525	7,831	7,831	7,831	
0214-0-00-0 WORKER'S COMPENSATION	33,546	20,994.00	28,352	27,164	27,164	27,164	
0221-0-00-0 NON-TEACHER'S RETIREMENT	6,014	6,774.09	5,954	8,250	8,250	8,250	
0222-0-00-0 TEACHER'S RETIREMENT	19,321	17,386.07	27,965	29,566	29,566	29,566	
0223-0-00-0 LEGIS.ANNUITY	---	---	---	---	---	---	
0226-0-00-0 ACCRUED LIABILITY	135	226.50	147	147	147	147	
0230-0-00-0 FICA	158,617	157,106.17	165,602	175,920	175,920	175,920	
0260-0-00-0 UNEMPLOYMENT COMPENSATION	2,870	2,843.39	2,870	2,835	2,835	2,835	

GRAND TOTAL 2900 SERIES	474,643	426,685.73	511,965	513,095	513,095	512,070	1,025
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		BUDGETED	EXPENDED	BUDGETED	SUPT'S	SCH. BOARD	BUD. COMM.	NOT
		1990-91	1990-91	1991-92	1992-93	1992-93	1992-93	RECOM'D
		-----	-----	-----	-----	-----	-----	-----
4000 FACILITY ACQUISITION & CONSTRUCTION SERVICE								

1-4200-00-0700-0-87-2	SITE DEVELOPMENT	---	---	---	---	---	---	---
0700-0-88-1	SITE DEVELOPMENT	9,200	9,200.00	---	---	---	---	---
SUBTOTAL		9,200	9,200.00	---	---	---	---	---

1-4300-00-0380-0-00-0	ARCHITECT & ENGINEERING	---	---	---	---	---	---	---
SUBTOTAL		---	---	---	---	---	---	---

1-4600-00-0460-0-87-2	BUILDINGS	---	---	---	---	---	---	---
1-4600-00-0460-0-88-1	BUILDINGS	45,675	47,100.00	24,168	---	---	---	---
SUBTOTAL		45,675	47,100.00	24,168	---	---	---	---

GRAND TOTAL 4000 SERIES		54,875	56,300.00	24,168	---	---	---	---

5100 DEBT SERVICES								

1-5100-00-0830-0-00-0	PRINCIPAL	250,000	250,000.00	250,000	250,000	250,000	250,000	
0841-0-00-0	INTEREST	214,925	214,925.00	196,925	178,925	178,925	178,925	
1-5110-00-0390-0-00-0	BOND REGISTRATION	525	340.30	431	340	340	340	
GRAND TOTAL 5100 SERIES		465,450	465,265.30	447,356	429,265	429,265	429,265	

5200 FOOD SERVICE								

1-5240-00-0880-0-00-0	TNSFR FOOD SERVICE	---		27,229	25,850	25,850	25,850	
GRAND TOTAL 5200 SERIES		---		27,229	25,850	25,850	25,850	

GENERAL FUND GRAND TOTAL		5,446,106	5,359,088.78	5,759,370	6,098,928	5,983,405	5,954,853	28,552

	BUDGETED 1990-91	EXPENDED 1990-91	BUDGETED 1991-92	SUPT'S 1992-93	SCH. BOARD 1992-93	BUD. COMM. 1992-93	NOT RECOM'D
	-----	-----	-----	-----	-----	-----	-----
2-5220-00-0110-2-00-0 PL94-142	34,000		34,000	34,000	34,000	34,000	
0880-0-00-0 BLOCK GRANT	10,000		10,000	8,500	8,500	8,500	
2-5240-00-0880-0-00-0 FOOD SERVICES FEDERAL							
FUND TRANSFER	14,400		18,000	18,000	18,000	18,000	
4-5240-00-0880-0-00-0 FOOD SERVICE	78,000		84,400	96,000	96,000	96,000	
	-----		-----	-----	-----	-----	-----
GRAND TOTAL 5240 SERIES	136,400		146,400	156,500	156,500	156,500	
	-----		-----	-----	-----	-----	-----
	-----		-----	-----	-----	-----	-----
TOTAL BUDGET	5,582,506		5,905,770	6,255,428	6,139,905	6,111,353	28,552
	-----		-----	-----	-----	-----	-----

LITCHFIELD SCHOOL DISTRICT
REVENUE & CREDITS

2/19/92

	APPROVED REVENUES 1991-92 -----	SCHOOL BOARD 1992-93 ESTIMATED -----	BUDGET COMM. 1992-93 ESTIMATED -----
State Programs			
Foundation Aid	\$ 322,221.75	\$ 322,221.00	\$ 322,221.00
School Building Aid	78,045.36	79,332.52	79,332.52
Catastrophic Aid	15,892.00	17,733.00	17,733.00
Federal Programs			
Child Nutrition	18,000.00	18,000.00	18,000.00
Handicapped (94-142)	34,000.00	34,000.00	34,000.00
Block Grant	10,000.00	8,500.00	8,500.00
Local Sources			
Investments	15,000.00	15,000.00	15,000.00
Bus Transportation	8,700.00	8,700.00	8,700.00
Food Service	84,400.00	96,000.00	96,000.00
Unreserved Balance	111,264.74	20,000.00	20,000.00
Total Revenue	\$ 697,523.85	\$ 619,486.52	\$ 619,486.52
District Assessment	\$5,208,246.15	\$5,520,418.48	\$5,491,866.48
Total Revenues & Assessment	\$5,905,770.00	\$6,139,905.00	\$6,111,353.00

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of the School Board
Litchfield School District
Litchfield, New Hampshire

We have audited the accompanying general purpose financial statements of the Litchfield School District and the combining and individual fund financial statements of the School District as of and for the year ended June 30, 1991, as listed in the table of contents. These financial statements are the responsibility of the School District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Asset Account Group, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Asset Account Group is not known.

In our opinion, except that omission of the General Fixed Asset Account Group results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Litchfield School District at June 30, 1991, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the School District at June 30, 1991, and the results of operations of such funds for the year then ended, in conformity with generally accepted accounting principles.

July 25, 1991


PLODZIK & SANDERSON
Professional Association

EXHIBIT A
LITCHFIELD SCHOOL DISTRICT
Combined Balance Sheet - All Fund Types and Account Groups
June 30, 1991

ASSETS AND OTHER DEBITS	Governmental Fund Types		
	General	Special Revenue	Capital Projects
<u>Assets</u>			
Cash and Equivalents	\$133,999	\$31,880	\$20,229
Receivables (Net of Allowances for Uncollectibles)			
Accounts			
Intergovernmental		1,686	
Interfund Receivable	582		
<u>Other Debits</u>			
Amount to Be Provided for			
Retirement of General Long-Term Debt			
TOTAL ASSETS AND OTHER DEBITS	<u>\$134,581</u>	<u>\$33,566</u>	<u>\$20,229</u>
 <u>LIABILITIES AND EQUITY</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 7,787	\$ 903	\$
Intergovernmental Payable	4,791		
Interfund Payable		582	
Due to Student Groups			
General Obligation Debt Payable			
Total Liabilities	<u>12,578</u>	<u>1,485</u>	
<u>Equity</u>			
<u>Fund Balances</u>			
Reserved for Encumbrances	10,739		
Reserved for Special Purposes		32,081	20,229
<u>Unreserved</u>			
Undesignated	111,264		
Total Equity	<u>122,003</u>	<u>32,081</u>	<u>20,229</u>
TOTAL LIABILITIES AND EQUITY	<u>\$134,581</u>	<u>\$33,566</u>	<u>\$20,229</u>

<u>Fiduciary</u> <u>Fund Type</u> <u>Agency</u> <u>Funds</u>	<u>Account Group</u> <u>General</u> <u>Long-Term</u> <u>Debt</u>	<u>Totals</u> <u>(Memorandum Only)</u>	
		<u>June 30,</u>	<u>June 30,</u>
		<u>1991</u>	<u>1990</u>
\$28,861	\$	\$ 214,969	\$ 216,783
			29
		1,686	1,475
		582	353
	<u>2,850,000</u>	<u>2,850,000</u>	<u>3,100,000</u>
<u>\$28,861</u>	<u>\$2,850,000</u>	<u>\$3,067,237</u>	<u>\$3,318,640</u>
\$	\$	\$ 8,690	\$ 16,759
		4,791	798
		582	353
28,861		28,861	16,721
	<u>2,850,000</u>	<u>2,850,000</u>	<u>3,100,000</u>
<u>28,861</u>	<u>2,850,000</u>	<u>2,892,924</u>	<u>3,134,631</u>
		10,739	9,311
		52,310	25,768
		111,264	148,930
		<u>174,313</u>	<u>184,009</u>
<u>\$28,861</u>	<u>\$2,850,000</u>	<u>\$3,067,237</u>	<u>\$3,318,640</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT B
LITCHFIELD SCHOOL DISTRICT
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types
For the Fiscal Year Ended June 30, 1991

	Governmental Fund Types		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Revenues</u>			
School District Assessment	\$4,920,842	\$	\$
Intergovernmental Revenues	388,467	36,219	
Charges for Services		96,350	
Miscellaneous	35,934	3,492	1,400
<u>Other Financing Sources</u>			
Operating Transfers In			
<u>Total Revenues and Other Financing Sources</u>	<u>5,345,243</u>	<u>136,061</u>	<u>1,400</u>
<u>Expenditures</u>			
<u>Current</u>			
Instruction	3,123,074	6,201	
<u>Supporting Services</u>			
Pupils	190,230	296	
Instructional Staff Services	51,310	450	
General Administration	160,738		
School Administration	232,323		
Business	650,684	125,323	
Other	422,976	107	
Facilities Acquisition and Construction	56,300		6,939
<u>Debt Service</u>			
Principal	250,000		
Interest and Fiscal Charges	214,925		
<u>Other Financing Uses</u>			
Operating Transfers Out		524	
<u>Total Expenditures and Other Financing Uses</u>	<u>5,352,560</u>	<u>132,901</u>	<u>6,939</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	(7,317)	3,160	(5,539)
<u>Fund Balances - July 1</u>	<u>129,320</u>	<u>28,921</u>	<u>25,768</u>
<u>Fund Balances - June 30</u>	<u>\$ 122,003</u>	<u>\$ 32,081</u>	<u>\$20,229</u>

Totals (Memorandum Only)	
June 30, 1991	June 30, 1990
\$4,920,842	\$4,770,273
424,686	470,685
96,350	87,867
40,826	32,168
	<u>43,489</u>
<u>5,482,704</u>	<u>5,404,482</u>
3,129,275	2,948,581
190,526	173,829
51,760	66,500
160,738	155,994
232,323	222,052
776,007	833,253
423,083	403,858
63,239	57,886
250,000	270,000
214,925	233,846
<u>524</u>	<u>43,489</u>
<u>5,492,400</u>	<u>5,409,288</u>
(9,696)	(4,806)
<u>184,009</u>	<u>188,815</u>
<u>\$ 174,313</u>	<u>\$ 184,009</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT C
LITCHFIELD SCHOOL DISTRICT
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
General and Special Revenue Funds
For the Fiscal Year Ended June 30, 1991

	General Fund		Variance
	Budget	Actual	Favorable (Unfavorable)
<u>Revenues</u>			
School District Assessment	\$4,920,842	\$4,920,842	\$
Intergovernmental Revenues	385,255	388,467	3,212
Charges for Services			
Miscellaneous	<u>20,000</u>	<u>35,934</u>	<u>15,934</u>
<u>Total Revenues</u>	<u>5,326,097</u>	<u>5,345,243</u>	<u>19,146</u>
<u>Expenditures</u>			
<u>Current</u>			
Instruction	3,111,317	3,123,074	(11,757)
<u>Supporting Services</u>			
Pupils	195,987	190,230	5,757
Instructional Staff Services	53,259	51,310	1,949
General Administration	172,928	160,738	12,190
School Administration	243,010	232,323	10,687
Business	684,473	650,684	33,789
Other	474,643	422,976	51,667
Facilities Acquisition and Construction	54,875	56,300	(1,425)
<u>Debt Service</u>			
Principal	250,000	250,000	
Interest and Fiscal Charges	214,925	214,925	
<u>Other Financing Uses</u>			
Operating Transfers Out			
<u>Total Expenditures and Other Financing Uses</u>	<u>5,455,417</u>	<u>5,352,560</u>	<u>102,857</u>
<u>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Uses</u>	(129,320)	(7,317)	122,003
<u>Fund Balances - July 1</u>	<u>129,320</u>	<u>129,320</u>	
<u>Fund Balances - June 30</u>	<u>\$ -0-</u>	<u>\$ 122,003</u>	<u>\$122,003</u>

Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$4,920,842	\$4,920,842	\$
58,400	36,219	(22,181)	443,655	424,686	(18,969)
78,000	96,350	18,350	78,000	96,350	18,350
	<u>3,492</u>	<u>3,492</u>	<u>20,000</u>	<u>39,426</u>	<u>19,426</u>
<u>136,400</u>	<u>136,061</u>	<u>(339)</u>	<u>5,462,497</u>	<u>5,481,304</u>	<u>18,807</u>
44,000	6,201	37,799	3,155,317	3,129,275	26,042
	296	(296)	195,987	190,526	5,461
	450	(450)	53,259	51,760	1,499
			172,928	160,738	12,190
			243,010	232,323	10,687
92,400	125,323	(32,923)	776,873	776,007	866
	107	(107)	474,643	423,083	51,560
			54,875	56,300	(1,425)
			250,000	250,000	
			214,925	214,925	
	<u>524</u>	<u>(524)</u>		<u>524</u>	<u>(524)</u>
<u>136,400</u>	<u>132,901</u>	<u>3,499</u>	<u>5,591,817</u>	<u>5,485,461</u>	<u>106,356</u>
	3,160	3,160	(129,320)	(4,157)	125,163
<u>28,921</u>	<u>28,921</u>		<u>158,241</u>	<u>158,241</u>	
<u>\$ 28,921</u>	<u>\$ 32,081</u>	<u>\$ 3,160</u>	<u>\$ 28,921</u>	<u>\$ 154,084</u>	<u>\$125,163</u>

The notes to the financial statements are an integral part of this statement.

LITCHFIELD SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1991

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Litchfield School District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to the governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. Governmental Reporting Entity

For financial reporting purposes, in conformity with the National Council on Governmental Accounting Statement Number 3, "Defining the Governmental Reporting Entity," the School District includes all funds and account groups that are controlled by or dependent on the School District's executive or legislative branches. Control by or dependence on the School District is determined on the basis of budget adoption, outstanding debt secured by revenue or general obligations of the School District, obligation of the School District to finance any deficits that may occur, or receipt of significant subsidies from the School District.

B. Basis of Presentation

The accounts of the School District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the School District:

GOVERNMENTAL FUND TYPES

Governmental Funds are those through which most governmental functions of the School District are financed. The acquisition, use and balances of the School District's expendable financial resources, and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the School District's Governmental Fund Types:

General Fund - The General Fund is the general operating fund of the School District. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

LITCHFIELD SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1991

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are the Food Service and Federal/State Projects Funds.

Capital Projects Funds - Transactions related to resources obtained and used for the acquisition, construction or improvement of capital facilities are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of long-term notes or bonds and from Federal and State grants.

FIDUCIARY FUND TYPES

Fiduciary Funds are used to account for assets held by the School District in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The following is the School District's Fiduciary Fund Type:

Agency Funds - Agency Funds are used to account for the assets held as an agent for others by the School District. The Student Activities Funds are shown in this fund type.

ACCOUNT GROUPS

Account groups are used to establish accounting control and accountability for the School District's general fixed assets and general long-term debt.

General Fixed Assets Account Group - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the School District does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

General Long-Term Debt Account Group - This group of accounts is established to account for all long-term debt of the School District.

Total Columns (Memorandum Only) on Combined Statements

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a

LITCHFIELD SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1991

consolidation. Interfund eliminations have not been made in the aggregation of this data.

Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data have not been presented in all statements, because their inclusion would make certain statements unduly complex and difficult to understand.

C. Basis of Accounting

The accounts of the Governmental and Agency Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility to accrual" criteria requires judgement, consideration of the materiality of the item in question, and due regard for the practicality of accrual, as well as consistency in application. Those revenues susceptible to accrual are taxes, intergovernmental revenues, charges for services and interest revenue. Expenditures are recorded when the related fund liability is incurred. Accumulated unpaid vacation and sick pay, and principal and interest on general long-term debt, are recorded as fund liabilities when due.

D. Budgetary Accounting

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District's operations. At its annual meeting, the School District adopts a budget for the next fiscal year for the General Fund and all Special Revenue Funds. This budget is adopted on a basis consistent with generally accepted accounting principles. The budget is used by the Department of Revenue Administration each fall to set the tax rate for the applicable municipality. The School Board may transfer appropriations between operating categories as they deem necessary. All annual appropriations lapse at year-end unless encumbered. Project-length financial plans are adopted for all Capital Projects Funds.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are

LITCHFIELD SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1991

therefore reported as part of the fund balance at June 30 and are carried forward to supplement appropriations of the subsequent year.

State Statutes require balanced budgets and the use of beginning general fund unreserved fund balance to reduce District assessments. In 1990-91, the beginning fund balance was applied as follows:

Unreserved Fund Balance Used to Reduce District Assessment	\$120,009
Beginning Fund Balance - Reserved for Encumbrances	<u>9,311</u>
Total Use of Beginning Fund Balance	<u>\$129,320</u>

E. Assets, Liabilities and Fund Equity

1. Cash and Equivalents

State Statutes authorize the School District to invest excess funds in the custody of the Treasurer in obligations of the United States Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, in certificates of deposit of banks incorporated under the laws of the State of New Hampshire, or in national banks located within this State or the State of Massachusetts. These financial statements report investments in certificates of deposit and savings bank deposits under the caption Cash and Equivalents.

2. Receivables

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

- a. The District's assessment is recognized when the tax rate is set by the Department of Revenue Administration. The responsibility for the collection of taxes rests with the applicable municipality.
- b. Certain grants received from other governments require that eligible expenditures be made in order to earn the grant. Revenue for these grants is recorded for the period in which eligible expenditures are made.
- c. Tuition charges are recorded as revenue for the period when service was provided.

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1991

3. *Interfund Receivables and Payables*

During the course of normal operations, the School District has transactions between funds, including expenditures and transfers of resources to provide services. The accompanying governmental fund financial statements reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of June 30, balances of interfund amounts receivable or payable have been recorded.

4. *Long-Term Liabilities*

All governmental funds and expendable trust funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General obligation bonds and other forms of long-term debt supported by general revenues are obligations of the School District as a whole. Accordingly, such unmatured obligations of the School District are accounted for in the General Long-Term Debt Group of Accounts.

5. *Fund Equity*

Reserved Fund Balance

Reserved fund balance indicates that portion of fund equity which has been legally segregated for specific purposes.

Designated Fund Balance

Designated fund balance indicates that portion of fund equity for which the School District has made tentative plans.

Undesignated Fund Balance

Undesignated fund balance indicates that portion of fund equity which is available to reduce taxes of the subsequent year.

F. *Vacation and Sick Pay*

Employees may accumulate up to 125 days sick leave at a rate of 15 days per year. Vacation is granted in varying amounts based on length of

LITCHFIELD SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1991

service. Vacation pay accumulation does not exceed a normal year's allowance. Estimated value of sick leave is \$403,608.

NOTE 2 - ASSETS

A. Cash and Investments

At year end, the carrying amount of the School District's cash deposits is \$214,969 and the bank balance is \$324,355. Of the bank balance, \$164,246 was covered by Federal depository insurance, \$26,114 was collateralized with Federal securities, and \$133,995 was uninsured.

B. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at June 30, 1991 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$582	\$
Special Revenue Fund		
Federal Projects		582
<u>Totals</u>	<u>\$582</u>	<u>\$582</u>

NOTE 3 - LIABILITIES

A. Defined Benefit Pension Plan

The Litchfield School District participates in the New Hampshire Retirement System, a cost-sharing multiple-employer public employee retirement system. This system is a defined benefit contributory retirement plan, administered by the State of New Hampshire, which covers substantially all employees of the State and participating political subdivisions, and the teaching and professional staff of the public school system. The payroll for School District employees covered by the system for the year ended June 30, 1991 was \$1,945,059; the School District's total payroll was \$2,133,322.

The New Hampshire Retirement System provides retirement, disability and death benefits according to predetermined formulae. All full-time employees are eligible to participate in the system.

Covered employees are required by State Statute to contribute 5.0% of their salary to the plan. The School District is required by the same statute to contribute a percentage of the employee's salary, based on an actuarial valuation of the entire State plan performed June 30, 1985. These contributions represented 1.07% for teachers and 2.20% for all other employees. The contribution requirements for the year ended June

LITCHFIELD SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1991

30, 1991 were \$121,933, which consisted of \$24,679 from the School District and \$97,254 from employees.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the system's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among retirement systems and employers. The State retirement system does not make separate measurements of assets and pension benefit obligations for individual employers. According to plan administrators, the pension benefit obligation at June 30, 1989 for the system as a whole, determined through an actuarial valuation performed as of that date, was \$1,332,083,112. The system's net assets available for benefits on June 30, 1989 (as reported in the Plan's Audited Annual Report dated June 8, 1990) were at \$1,114,621,243. No more recent figures are available at this time. The percentage that the School District has in relation to the entire plan cannot be determined. Nor is 10-year historical trend information required by GASB 5 available for individual employees. See page J2 of the above-referenced Annual Report.

B. Long-Term Debt

1. General Obligation Debt

The following is a summary of general obligation debt transactions of the School District for the fiscal year ended June 30, 1991.

General Obligation Debt Payable, July 1, 1990	\$3,100,000
General Obligation Debt Retired	<u>250,000</u>
General Obligation Debt Payable, June 30, 1991	<u>\$2,850,000</u>

General obligation debt payable at June 30, 1991 is comprised of the following individual issue:

\$3,850,000 1986 School Building Bonds due in annual installments of \$250,000 through July 15, 2001 and \$100,000 through July 15, 2002; interest at 7.20% and 7.30%	<u>\$2,850,000</u>
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The annual requirements to amortize all general obligation debt outstanding as of June 30, 1991, including interest payments, are as follows:

LITCHFIELD SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1991

Annual Requirements To Amortize General Obligation Debt

<u>Fiscal Year Ending</u> <u>June 30,</u>	<u>General Obligation Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1992	\$ 250,000	\$ 196,925	\$ 446,925
1993	250,000	178,925	428,925
1994	250,000	160,925	410,925
1995	250,000	142,925	392,925
1996	250,000	124,925	374,925
1997-2003	<u>1,600,000</u>	<u>374,388</u>	<u>1,974,388</u>
<u>Totals</u>	<u>\$2,850,000</u>	<u>\$1,179,013</u>	<u>\$4,029,013</u>

All debt is general obligation debt of the School District, which is backed by its full faith and credit.

Legal Debt Margin

According to State Law, School District borrowing may not exceed seven percent (7%) of the valuation of property based upon the applicable locally assessed valuation of the municipality as last equalized by the Commissioner of Revenue Administration. At June 30, 1991, the Litchfield School District is using an equalized value of \$262,180,533 and a legal debt margin of \$18,352,637.

NOTE 4 - FUND EQUITY

Reserved for Encumbrances

The General Fund reserve for encumbrances at June 30, 1991 is detailed in Exhibit A-2 and totals \$10,739.

Reserved for Special Purposes

The \$52,310 of fund balances reserved for special purposes represents \$32,081 of Special Revenue Funds and \$20,229 of the Capital Projects Fund balance legally reserved for specific future purposes.

NOTE 5 - LITIGATION

There are various claims and suits pending against the School District which arise in the normal course of the School District's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the School District.

CHAIRMAN'S REPORT

TO THE RESIDENTS OF LITCHFIELD:

As with our continuing recession, continuing changes have affected the Litchfield School Board. Last March we welcomed Mr. Donald Knight to the Board while saying good-bye to veteran Board member Mrs. Ellen-Ann Robinson. A sincere thank you for all her contributions to the Board. We also re-welcomed back Mr. Charles DiChiara to the Board.

We are all aware of how this recession has affected our community. Many of us are facing extremely hard times and this ultimately influences how closely we watch our finances. The Board realizes this, too. The Board and the Administration have also tried to keep spending to an absolute minimum. During the 1990-91 school year, the Board froze the budget from October 1990 through April 1991. Many items were not purchased and needed maintenance was not done. Monies were not allowed to be spent without the direct permission of the Superintendent. This became one of the reasons why we were able to return \$111,265.00 back to the general fund to reduce the amount of money needed for taxes for the 1991 year. Other items that contributed to this \$111,265.00 return included unanticipated revenues, positive balances in the handicapped tuition account and the psychological services account, and a substantial balance in our fixed charges account. The balance in the fixed charges account was due to the fact that BC/BS costs came in significantly lower than expected. During the budgeting process, we were quoted by BC/BS to expect a 25% rate increase, but when actual figures came through in the fall the actual increase was only 10%. This difference resulted in significant savings. Many school districts did get large rate hikes. When the Board became aware of this savings we felt it was our fiscal responsibility to return all these funds back to the taxpayers of Litchfield.

In addition, our Director of Special Services Dr. Tom Scott has found an innovative way for Litchfield to save money. Out of 170 districts in New Hampshire only 25 are participating in this program and, because of Dr. Scott, Litchfield is one of them. The district now receives medicaid reimbursement for medicaid eligible students. This is a fairly new program for school districts. In the 1990-91 school year we received a \$4,952.00 reimbursement from the state medicaid program.

Even though the recession continues to increase, enrollment at all our schools continues to increase. For the 1991-92 school year enrollment was up 3 1/2% or a total of 26 students at GMS and LMS. Total enrollment at both schools is now at 772. In the 1992-93 school year we are projecting an increase of 38 students with the majority occurring at the first grade level. This year (91-92) incoming first graders totalled 118. Next school year (92-93) we are projecting 138 incoming first graders. To accommodate such a large increase, the Board is considering moving around existing staff. Increases in student population also

influences us at the high school level which results in higher tuition costs.

On October 14, 1991 we finally concluded a two year negotiation session. A three year contract was approved by the voters. In year one (1990-91) voters approved a zero percent increase while in year two (1991-92) and year three (1992-93) the voters approved a 2 1/2% and 3 1/2% increase, respectively. The Board is able to implement a managed care insurance system with this contract which will result in cost savings to the district. The Board also gained the right to choose insurance carrier as long as coverage is equivalent. This again will save the district money because we will be able to get a cheaper carrier as long as we have essentially the same coverage. We will be back at the negotiating table this October to discuss the next teacher's contract.

Griffin Memorial saw some renovations this year. The voters at the District Meeting last March directed the Board to renovate the flooring and vapor barriers in classrooms particularly, due to mold and mildew problems in those classrooms. All repairs were completed prior to September 1, 1991 and, so far, the project has been successful. The Administration and staff have not noticed any of the previous problems that plagued those classrooms in the past.

Litchfield Middle School is currently involved in the accreditation process. This is a two year process in which the Administration, the staff and the community are involved. Mrs. Burke and Mr. Knight from the Board are involved with the evaluation process. When this project is over we hope that Litchfield Middle School will be accredited by the New England Association of Schools and Colleges.

Both schools have shown significant improvements in our California Achievement Testing (CAT's). One of our biggest successes occurred in the area of math at the eighth grade level. The addition of the algebra program to our math curriculum has had a positive effect. One area the Board has directed the staff to look at is in the area of language mechanics at the second grade level. The CAT's show the areas of strengths and weaknesses in our curriculum. Thus we can adjust our programs to correct the weaknesses and improve on our strengths. The CAT's can also be used to address needs of an individual student.

The Board and the Administration continue to work on the National Goals of America 2000. Several programs have been implemented in order to bring us closer to achieving these goals. For example, a Teacher Advocate Program for Students (TAPS) has been designed by Vice Principal Scott Borstel and Guidance Counselor Diane Minnis. This program is designed to help meet the academic needs of children who have trouble completing assignments and projects due to a lack of academic support at home which may be due to various reasons. A volunteer teacher advocate is assigned to a particular student for the year. They meet on a weekly basis and work on improving academic performance. This early intervention program may even have an indirect impact on future drop out rates.

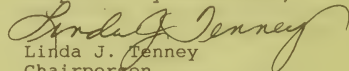
Speaking of drop out rates, Litchfield's high school drop out rate has improved. Over the past several years our rate has decreased. In 1990 the rate was just over 3%. This improvement may be attributed to various reasons including, but not limited to, an improved guidance program, the Quest program and Middle School cooperative learning. Again, this is one of the objectives in the America 2000 Program. The Board will continue to work with Administration and staff in addressing the national goals so the children of Litchfield will be prepared for the future.

I'd like to take this opportunity to thank all the people who help contribute to our schools: Litchfield GMS and LMS PTO's, the Litchfield Booster Club, the Litchfield Playground Partners, Boy Scouts and Girl Scouts, and the Litchfield Women's Club. All of these volunteers give a little of themselves for all the children of Litchfield.

Similarly, I'd like to thank my fellow Board members: Mrs. Judy Burke, Mr. Charles DiChiara, Mr. Donald Knight and Mr. John Pierog for all their support and dedication during the past year. The Board would also like to express its appreciation to both Principals, Mr. Martin Schlichter and Dr. Linda Kemper, for their continued dedication and leadership, and to Assistant Principal Scott Borstel for his support. The Board extends its thanks to all GMS and LMS staff as they are the foundation of our children's' education. Finally, the Board would like to express their gratitude for the support and guidance offered by Superintendent Peter Dolloff, Assistant Superintendent Larry Burton, Business Administrator Richard O'Shea, Personnel Director Thomas Carroll, Director of Special Services Thomas Scott and all Central Office staff. Even though we only pay 19% of the SAU budget, Litchfield gets much more than 19% of their time in return.

I'd like to sign off with the following thought - Our children are our most valuable resource. It is our obligation to provide them with the best education we can offer as it is our children who will be running this country in the near years to come. Even though times are tough we must try to remember this because, if we do not support and guide our children today, they will not be able to guide and support us and our country tomorrow. Today's education is OUR future.

Respectfully submitted,


Linda J. Tenney
Chairperson
Litchfield School Board

REPORT OF THE SUPERINTENDENT

To the Litchfield Board of Education:

The following paragraphs constitute my Annual Report as Superintendent of Schools.

While submitting this report I will attempt to review highlights of the past year as well as to look at current and future issues critical to education in general as reflected in our own goals and the National Education Goals.

We have continued to make progress with our Cooperative Learning model in Litchfield and throughout the School Administration Unit. In its "Inclusive Education Guide" published in January, 1991, the Rhode Island Developmental Disabilities Council listed resource persons and promising education practices in New England. The Litchfield Middle School was one of only seven schools in New Hampshire identified under the section entitled 'Integration of Students with Severe Disabilities' and the Griffin Memorial School was listed under 'Curriculum and Instructional Issues'. Griffin Memorial School also hosted a Successful Practices Seminar with visitors from other school districts, such as Manchester, NH, and Topsfield, MA. Finally, the Alvirne "Work to Learn Program", in which several Litchfield students have participated, has been nominated as an Exemplary Program by the Rehabilitation Network of New England after receiving a 1991 award for excellence from the National Association of Counties.

During the past year we have completed curriculum reviews in the areas of music, physical education, adaptive physical education, home economics and industrial arts. Curriculum guides have been updated in each of those areas. During the current year we are in the process of updating the art curriculum in grades R-12 with the goal of completing a new curriculum guide by September of 1992.

The New England Association of Schools and Colleges is the regional accrediting agency for the six New England states. Alvirne High School has been accredited by NEAS&C for many years and Hudson Memorial Middle School has been fully accredited for the past five years. The Litchfield Middle School is currently going through a self evaluation by its staff using the NEAS&C model and will be fully evaluated during the coming year. This type of a project forces a staff to look at itself and what it is doing in comparison to a nationally validated set of criteria and then brings in a visiting team from the New England Association to determine what they think is happening. When the final report is finished it will be made available to the general public.

Last year the Hudson School District received a substantial federal grant to implement a Student Assistance Program (SAP). The SAP is a school based system designed to identify students who are having problems with peer conflicts, inappropriate behavior or use of controlled substances. It includes techniques for early identification, intervention and referral. This year we have

extended the program to include the two middle schools. Staff members from both schools were trained in the specifics of the program during the past summer and have become operational during the current year. Griffin Memorial staff have used the techniques to develop a teacher mentor program that focuses on students showing signs of academic risk.

One of the most exciting projects during the current year has been the construction of the new Alvirne Vocational Technical Center. Since ground breaking, the project has proceeded at a rapid pace with completion of the construction phase due in early March. The building, which will serve both Hudson and Litchfield students, will provide space for seven new vocational programs including accounting/banking, building trades, child care, culinary arts, health occupations, diesel mechanics and marketing as well as expanded space for business education, forestry and special needs. This facility will provide opportunities for students at Alvirne not available at any other school in New Hampshire.

One of the main projects of the Administration and the Board of Education during the current year has been to develop a five year plan of goals and objectives that will parallel the President's and the Governors' six national goals. In order to develop this plan we have established six committees which are busy developing the local plans in keeping with the broad national goals. To date the committees have developed the first three segments of the plan, three of which have been presented to the Board of Education.

The first national goal calls for all children to begin school ready to learn by the year 2000. The local plan calls for such objectives as the implementation of a public kindergarten, the need to review the research on readiness programs, implementing "before school" and "after school" day care programs, implementing parenting education programs and the creation of a Parent Research Center, among others.

The second national goal calls for increasing the graduation rate to 90% by the year 2000. Local objectives call for reducing the dropout rate to 4% by 1992-93, increasing the number of students in vocational education, organizing various mentoring programs for "at risk" youth, developing research based instructional strategies for "at risk" young people and developing a meaningful link with the technical colleges.

The third national goal calls for improving proficiency in English, mathematics, science, history and geography and to prepare students for responsible citizenship. Local objectives call for monitoring achievement scores in grades four, eight and ten; exploring integrated learning at the middle and high school levels; expanding the Advanced Placement Program at Alvirne; increasing the foreign language offerings at both the middle and high school levels; fully implementing the ESL program; achieving initial accreditation from NEAS&C for both GMS and LMS; exploring extended year and summer programming at all levels; replacing industrial

arts with Technical Education; and exploring the Tech Prep model for high school implementation.

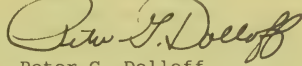
With the continued economic downturn, we are looking for every possible cost saving without effecting the quality of our programs. We were one of only 25 districts in the state to successfully apply for and receive Medicaid support for students who are Medicaid eligible. Our School Administrative Unit (SAU) office is one of only nine in the state that is electronically connected to the state Medicaid office. To date, the SAU office has received over \$16,000 in reimbursement from that program.

During the past summer we combined Litchfield's school bus fuel with Town of Hudson departments on a fixed fuel bid that we feel has resulted in a savings to all concerned. We will attempt to watch the market during the coming spring to effect the same type of savings when the prices are most favorable.

During the past year we have also been looking very seriously at the role that business and industry can play in our schools. On December 12th we hosted a very successful breakfast at Nottingham West School in Hudson to explore ways that business and industry can become involved with the schools. We shared our plans for the new Vocational School and talked about other ways that we can cooperate with the local business community. We have had a very successful partnership with Digital and Griffin Memorial School and we have a commitment from First NH Bank to work with LMS. We hope to open a branch of Fleet Bank at Alvirne and we are also looking at a partnership with W.R.Grace at the high school. We hope to continue to nourish good positive relationships between the schools and business community.

In closing, I would like to extend my appreciation to the entire community of Litchfield for their continued support of education and the School Board, teachers, support staff and Central Office personnel for their commitment to quality education in Litchfield.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Peter G. Dolloff", written in a cursive style.

Peter G. Dolloff
Superintendent of Schools

REPORT OF THE PRINCIPAL OF GRIFFIN MEMORIAL SCHOOL

January 17, 1992

Mr. Peter G. Dolloff
Superintendent of Schools
Library Street
Hudson, N.H. 03051

Dear Mr. Dolloff:

As the principal of Griffin Memorial School, I am pleased to submit this annual report to you. Our school is a busy and fulfilling place to be. The staff at Griffin Memorial is outstanding. They work very hard to bring the best education they can to the children of Litchfield and their dedication and hard work are highly appreciated.

We have had a small change in personnel this year. The following are the names of the new staff; we wish to extend a warm welcome to them:

Mr. Kenneth Griffin (Gr.1)	Ms. Jo-Ellen Choate (Gr. 5)
Ms. Renee Munroe (SpEd)	Mrs. Holly Love (Gr. 5)
Ms. Lisa Prestia (Para)	Mrs. Sherrie Savage (SpEd)
Mrs. Maureen O'Sullivan (Gr. 5)	Ms. Jennifer Annis (Para)

We are pleased to be using the "Here's Looking at You 2000" program in grades 2-5 at G.M.S. this year. This program addresses self-esteem issues and how to make wise choices when faced with social dilemmas such as the presence of drugs and alcohol. Children who feel confident about themselves are better able to make wise choices and not give in to peer pressure. We want to prepare our students for these sorts of situations so they can handle them well if the need ever arises.

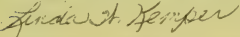
We had a large participation in the Scarecrow Jamboree this year by our third and fourth grade students. The Readiness, First and Second graders performed at a Seasonal Celebration in December; several classes performed for one another and/or parents during the holidays as well. The children have participated in Young Authors; most of them have written books which are then "published" at school and are displayed in the library. Young Inventors was also a great success last year; we expect to have at least as many participants again this year (over 300). Children create many imaginative and wonderful inventions for this program. They then display the inventions for an evening in the gym for all to come and see.

Thanks again this year to the wonderful support from our P.T.O. They have provided the funds for excellent materials, enrichment programs and field trips which have benefited the entire school.

We completed Phase Two of the playground last October. Special thanks go to all the parents and citizens who helped construct this terrific structure! The children benefit physically and socially from the wonderful playground which the community worked to create.

I would also like to thank all of the citizens of Litchfield, the School Board and the Central Office for your wonderful support of our school. We believe that G.M.S. is a terrific place to be; we have grown and improved over the years and we expect to continue doing so. We work to provide the town with a school in which it feels great pride because of the academic programs as well as the safe, caring environment created for the children of Litchfield.

Respectfully submitted,



Linda W. Kemper, Principal

Litchfield Middle School

McELWAIN DRIVE
LITCHFIELD, NEW HAMPSHIRE 03051

MARTIN SCHLICHTER
PRINCIPAL

TELEPHONE
424-2133

January 16, 1992

Mr. Peter Dolloff
Superintendent of Schools
20 Library Street
Hudson, NH 03051

Dear Mr. Dolloff:

It is with pleasure that I submit my annual report to you as principal of the middle school. I will attempt to highlight activities currently taking place at the middle school and plans for the coming year. We at the middle school continue to take great pride in the excellent facility we work in and our educational program designed for the purpose of educating the early adolescent.

Over the past year, we have added a fourth regular education teaching position at grade eight. Kimberly Flanagan has been hired and is teaching our math program to students in Grade 8. Judy Wood, Grade 7 Donna Patterson, Special Education, Barbara Rowe, Nurse, and Denise Hayes, Special Education aide are also new to the middle school replacing staff who have resigned. All the instructional, as well as support staff, remain dedicated to working positively with the students in their care.

As I write this report to you, our staff as well as school board members, community representatives, and students are continuing the process of evaluation/accreditation through the New England Association of Schools and Colleges. This group, which is the oldest school accrediting association in the United States, is guiding us through this important process. To date, we have completed approximately one half of our self-evaluation with the remainder to be completed by June. Each learning area, as well as our school philosophy, goals and community report are formally evaluated. This self-study has been very helpful as the process enables us to critically look at our programs and gives us a plan for growth in the years to come. This summer the Steering Committee will name individuals to look at standards in each learning area which will then complete our self-evaluation. In March of 1993, a visitation committee will come to our school and spend three days validating our self-study. The entire process should be completed by June of 1993, and hopefully will result in Litchfield Middle School becoming an accredited middle school.

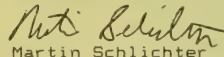
January 16, 1992

Another important endeavor this year is the development of a recycling program at the school. The middle school student council, as well as other interested students, are currently meeting with members of the Litchfield Solid Waste Committee and the Budget Committee to start this important program. It is great to see our students working with other town groups to solve a common problem. We thank Mrs. Wade from the Solid Waste Committee and Mr. Seavy from the Budget Committee for their help in getting us started.

Our students continue to do well academically with just under half of our population receiving some form of recognition. Graduates of the middle school continue to do very well at area high schools. We have been most impressed with our graduates who are attending Alvirne. Six juniors this year from Litchfield have been inducted into their National Honor Society. Our Academic Hall of Fame has been well received by students and parents, and we will continue with this excellent recognition program.

Our success at the middle school is directly related to many helpful individuals and groups. I thank the teachers at Litchfield Middle School, as well as the support staff for their dedication and positive attitude. The P.T.O. executive board continues to be supportive and its' members hard working. I also thank The Booster Club, Woman's Club, Parks and Recreation, Youth Basketball, Litchfield Police and Fire Departments for all their help and youth programs. Finally, I thank you and your staff for your support and guidance. As we look to the future and many of the goals that President Bush has addressed in "America 2000", I look forward to working with you and serving the community of Litchfield.

Respectfully submitted,


Martin Schlichter
Principal

Griffin Memorial School

Linda W. Kemper, Ph.D.

Principal

Scott L. Borstel

Asst. Principal

Diane Minnis

Guidance Counselor

229 Charles Bancroft Hwy.
Litchfield, New Hampshire 03051
(603) 424-5931

ANNUAL SCHOOL HEALTH REPORT

(September 1990 - June 1991)

Physicals:

Height and Weight	520
Vision Screening	500
Tympanometry Screening	504
Audiometer Screening	500
Scoliosis Screening	90

Communicable Diseases:

Chickenpox	25
Pediculosis	5
Scabies	--
Scarlet Fever	--
Strep Throat	60
Impetigo	4
Conjunctivitis	4
Infectious Mononucleosis	1
Fifth's Disease	--

First Aid Administered

5344

Respectfully Submitted,

Claudette Vachon, R.N.

Claudette Vachon, RN
School Nurse

Litchfield Middle School

MCELWAIN DRIVE
LITCHFIELD, NEW HAMPSHIRE 03051

MARTIN SCHLICHTER
PRINCIPAL

TELEPHONE
424-2133

LITCHFIELD MIDDLE SCHOOL

Annual School Health Report
(September 1990 - June 1991)

Physicals:

Height and Weight	261
Vision Screening	261
Scoliosis Screening	261
Audiometer	261

Communicable Diseases:

Pediculosis	4
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Respectfully submitted,

Barbara Rowe
Barbara Rowe
School Nurse

**Griffin Memorial School
Staff Listing Grades 1 - 5**

Name	Assignment	Degree	91-92 Salary
Arron, Mona	Grade 3	B	\$25,670
Bentley, Margaret	Case Coord.	M	\$32,624
Bliss, James	P. E.	B	\$29,685
Bognaski, Mary	Librarian	M	\$33,291
Borstel, Scott	Asst. Principal	M	\$39,518
Campbell, Colinette	Grade 3	B	\$36,097
Charest, Pauline	Grade 4	B	\$31,922
Choate, Jody	Grade 5	B	\$20,642
Cote, Doris	Grade 2	B	\$29,685
Cullen-Kent, Paula (1/2 time)	Grade 4	B	\$17,510
Dereshuk, Jill	Grade 3	B	\$29,285
Doane, Lenora	Grade 1	B	\$36,119
Faro, Constance	Reading	M	\$40,773
Follett, Harrison	Grade 4	M	\$36,524
Garvey, Nancy	Grade 2	B	\$26,440
Gigerenzer, Carol (1/2 time)	Grade 4	M	\$18,755
Griffin, Kenneth	Grade 1	M	\$28,322
Hassett, Linda	Grade 5	M	\$25,398
Hirsch, Francine	Pre-School	B	\$33,866
Joy, Joan	Grade 1	B	\$37,119
Kemper, Linda	Principal	PHD	\$51,517
Leite, Carolyn	Music	B	\$24,754
Levy, Jill	Speech	B	\$29,485
Love, Holly	Grade 5	M	\$27,312
Madden, Melanie	Spec. Serv.	M	\$37,620
Miller, Heidi	Art	B	\$30,783
Minnis, Dianne	Guidance	M	\$32,044
Munroe, Renee	Spec. Serv.	M	\$25,398
Neiderman, Susan (1/2 time)	Speech	B	\$13,526
O'Sullivan, Maureen	Grade 5	B	\$23,871
Parent, Margaret	Grade 4	B	\$36,119
Proctor, Marilyn	Grade 2	B	\$33,104
Riddell, Mary	Grade 1	B	\$26,440
Roberts, Jean	Readiness	B	\$25,497
Savage, Sherrie	Spec. Serv.	M	\$24,492
St. Louis, Julie	Grade 3	B	\$28,626
Shupe, Penelope	Grade 1	M	\$27,312
Tibbetts, Marian	Grade 3	B	\$31,922
Zingales, Elizabeth	Grade 2	B	\$25,497

**Litchfield Middle School
Staff Listing Grades 6 - 8**

Name	Assignment	Degree	91-92 Salary
Chervenak, Susan	Grade 8	B	\$21,406
Choate, Joyce	Grade 7	M	\$35,221
Cogan, Carolyn	Grade 7	B	\$34,097
Dunn, Ollire	Grade 6	B	\$23,871
Flagg, Richard	Grade 7	M	\$35,221
Flanagan, Kimberly	Grade 8	B	\$21,406
Johanson, Gilbert	Guidance	CAGS	\$33,454
McPhee, Catherine	Grade 8	B	\$28,626
Miville, Sandra	Grade 6	B	\$23,871
Moore, Teresa	Grade 6	B	\$26,620
Murray, Jane	Spec. Serv.	M	\$38,749
Patterson, Donna	Spec. Serv.	B	\$26,620
Schlichter, Martin	Principal	M	\$49,136
Schmidt, Denise	Grade 8	M	\$30,457
Sidilau, Kathleen	Grade 6	B	\$28,626
Wahle, Thomas	Ind. Arts	B	\$25,670
Welch, Patricia	Home Ec.	B	\$31,922
Wood, Judith	Grade 7	M	\$38,749

LITCHFIELD SCHOOL DISTRICT
ENROLLMENT PROJECTIONS

Grade	September 1991*	September 1992
1	118	138
2	75	96
3	103	76
4	94	103
5	102	100
6	98	105
7	92	98
8	<u>90</u>	<u>94</u>
Total	772	810

ENROLLMENT PROJECTIONS
OUT- OF- DISTRICT HIGH SCHOOL

Grade	September 1991*	September 1992
9	74	89
10	77	73
11	62	68
12	<u>60</u>	<u>62</u>
Total	273	292
Combined Totals	1,045	1,102

* Actual enrollment on 9/13/91

**DISTRIBUTION OF CENTRAL OFFICE SALARIES
1992 - 93**

Distribution of Superintendent's Salary

District	District Percentage	District Share
Hudson	81	\$58,077.00
Litchfield	19	<u>\$13,623.00</u>
		\$71,700.00

Distribution of Assistant Superintendent's Salary

District	District Percentage	District Share
Hudson	81	\$52,812.00
Litchfield	19	<u>\$12,388.00</u>
		\$65,200.00

Distribution of Business Administrator's Salary

District	District Percentage	District Share
Hudson	81	\$48,762.00
Litchfield	19	<u>\$11,438.00</u>
		\$60,200.00

ANNUAL MEETING
LITCHFIELD SCHOOL DISTRICT

March 9, 1991

Griffin Memorial School

1:20 p.m.

Present: Philip Reed, Moderator, presiding; School Board Members Charles DiChiara Chairman, Ellen-Ann Robinson, Linda Tenney, John Pierog, Judith Burke. Superintendent of Schools Peter Dolloff; Assistant Superintendent Larry Burton; Supervisory Union Business Manager Richard O'Shea; Supervisory Union Director of Personal Thomas Carroll; Griffin Memorial School Principal Dr. Linda Kemper; Middle School Principal Martin Schlichter.

Litchfield Budget Committee Members: Scott Raswyck, Linda Davis, M. Patricia Jewett, Phillip Seavey, Donald Knight, Ralph Boehm (Select-men's Rep.). Approximately 200 voters.

The Girl Scouts presented the colors and led the assembly in the Pledge of Allegiance. Moderator Reed asked for a moment of silence for the safe return of the Desert Storm troops.

The Moderator explained the rules and procedures under which the meeting was to be governed and asked the assembly if it was their wish that people who are not registered voters could speak at the meeting. The assembly agreed that those people could speak to warrant article items.

The Moderator opened the meeting to business under Article I.

ARTICLE I Mrs Robinson moved to see if the District will vote to raise the sum of \$28,168 as a deficit appropriation for the 1990-91 school year, and the sum of \$33,546 for the 1991-92 school year, to fund the increases in salaries and benefits attributable to the first two years of a collective bargaining agreement between the Litchfield School Board and the Litchfield Education Association.

Mrs. Robinson explained that it has taken the two parties a year and a half to come to an agreement in front of three different mediators and proposal has gone to fact finding twice. The fact finder's report was received tuesday of this week and voted and agreed to by the School Board on Wednesday. The teacher's association agreed to the report on Thursday. Both the teachers and the board agreed to waive the ten day requirement to review the fact finders report

so that the contract could be voted on today. The contract calls for a two per cent increase each year.

Charles Jones MOVED to table the vote on Article I until March 22, 1991 at 7:30 p.m. Robert Desmarais seconds the motion. Mr. Jones felt the public and the budget committee did not have the ten days to digest the facts of the two year contract. The amendment was defeated by a ballot vote 55-yes 133- no.

Discussion continued. This budget is a 5.6% increase over last year.

The moderator called for a voice vote on the main motion, he was uncertain so a standing vote was called for. The motion was defeated by a standing vote of 90-yes 94-no.

A request was made for a secret ballot vote on Article I. The article was defeated by a paper ballot 90-yes 106-no. Robert Desmarais MOVED to reconsider Article I, motion was duly seconded. If the motion is defeated for reconsideration it cannot be reconsidered at a later time in this meeting. The motion to reconsider was defeated by a voice vote.

ARTICLE II Ellen Robinson MOVED to withdraw Article II. Motion is duly seconded. Motion is approved by a voice vote.

Article III will be considered after all other money articles.

ARTICLE IV John Pierog MOVED to see if the District will vote to require all high school students who use the transportation provided by the School District to pay the sum of \$1.50 per week for this service. Said sum to be used as a revenue to offset any transportation services voted at the District meeting. Ellen Robinson seconds the motion. The fee for transportation has been \$1.00 for many years the board would like to return the activity bus after school to Alvirne High School.

Quentin Lewis MOVED to amend Article IV to \$2.00 per week. Motion seconded by Charles Jones. The amendment was defeated by voice vote.

The main motion for Article IV is approved by a voice vote. ARTICLE V Linda Tenney MOVED to see if the District will vote to raise and appropriate the sum of \$2,238 to help support with other school districts a court challenge to the constitutionality of New Hampshire's method of funding public education through near total reliance on local property taxes. The motion is duly seconded.

The motion is defeated by a voice vote.

ARTICLE VI Charles DiChiara MOVED to see if the District will vote to raise and appropriate the sum of \$24,168 for the enclosure of asbestos floor tiles at Griffin Memorial School, waterproofing of the floors to eliminate percolation problems, and replacement of flooring in rooms 1-5 and adjacent corridors.

Richard O'Shea spoke about the percolation of water through the floor. 5,040 square feet are involved. Numerous parents spoke of health complaints involved with these classrooms.

The motion was approved by a ballot vote 156-yes 36-no.

ARTICLE VII Judith Burke MOVED to see if the District will vote to authorize the School Board to convey to the Town of Litchfield a parcel of land consisting of approximately 59,984 square feet, known as McElwain Drive, and its associated cul-de-sac, for the purpose of becoming a public way. The motion is duly seconded.

The motion is approved by a voice vote.

ARTICLE III Linda Davis MOVED \$5,838,040 to raise and appropriate for the support of schools, for the payment of statutory obligations of the District, and for the payment of salaries and benefits for School District officials and agents excluding those items raised under Article I, II, V and VI. The motion is seconded by Charles DiChiara.

Quentin Lewis MOVED to amend regular teachers salaries, line item 1-1100-00-0110-2-87-2, to \$314,114. Charles Jones seconds the motion. This would remove \$27,500 from the budget for the new eighth grade teaching position. There will be 91 eighth graders next year. Mr. Schlichter and Dr. Kemper spoke regarding education becoming passive with more than 30 students in a class. Dr. Kemper stated education to work cannot be passive as it was years ago. Mrs. Glenna Knights spoke about the amount of children that are main-streamed with learning disabilities in to today's class room settings creating the need for smaller class sizes. Many people spoke in favor of the teaching position. Mr. Desmarais spoke about the suffering economy. The amendment to decrease the budget was defeated by a ballot vote 68-yes 109-no 5-void.

Penny Stewart MOVED to amend line item 1-1100-00-0110-2-88-1, regular teachers salaries-GMS, to add \$27,500 for a third grade teaching position. The motion is seconded by Karen Recco.

A ballot vote to add a teaching position in third grade is defeated 85-yes 92-no.

Charles Jones MOVED to amend line item 1-1200-00-0569-0-00-0, tuition/handicapped, to \$48,065. Quentin Lewis seconds the motion. This would remove \$15,000 from the line item. Tom Scott, Director of Special Services explains there are four potential students in the Litchfield system that may need outside placements. If the funds are not available in the handicap line item they would have to come out of regular education programs. Mr. DiChiara stated that any unused funds would go back to the Town.

The amendment was defeated by voice vote.

Quentin Lewis MOVED to amend line item 1-2315-00-0380-0-01-0, legal fees, to \$17,000. Charles Jones seconds the motion. Mrs. Robinson stated we've just been sent back to negotiations with the teachers and you want to cut legal expenses. If we don't have money it will have to come from education programs.

The amendment was defeated by a voice vote.

John Curtis MOVED to amend line item 1-2552-00-0513-0-00-0, pupil transportation regular, to add \$5,940 for a Alvirne High School activity bus. Linda Tenney seconds the motion.

The motion is defeated by a standing vote 60-yes 70-no.

Charles Jones MOVED to amend line item 1-2540-00-0130-9-87-2 and 1-2540-00-0130-9-88-1, custodial overtime at both schools to remove \$10,388. The motion is duly seconded.

The motion is defeated by voice vote.

James Toland MOVED to call the main motion to the floor. The motion is duly seconded. The motion is approved by a voice vote.

The Moderator called for a vote on the main motion for a budget figure of \$5,838,040.00.

The motion is approved by a voice vote.

ARTICLE VIII Ellen Robinson MOVED to see if the District will vote to authorize the School Board to apply for, accept and expend, without further action by the School District Meeting, money from

the State, Federal and other governmental unit or a private source which becomes available during the 1991-92 school fiscal year provided that such expenditure be made for a purpose for which a School district may appropriate money and that such expenditure not require the expenditure of other School District funds. Further, that the School Board hold a public hearing prior to accepting and spending such money. John Pierog seconds the motion.

The motion is approved by voice vote.

ARTICLE IX To hear the reports of Agents, committees or Officers chosen, and pass any vote relating thereto.

Ellen Robinson MOVED to dispense with the reading of reports. Motion seconded by John Pierog. Motion passed by voice vote.

ARTICLE X To transact any other business that may legally come before this meeting.

Tom Levesque suggests that we go back to the evening format for holding the School District meeting, there seems to be a better turn out in the evening. The School Board will take this under advisement.

Tom Levesque MOVED to adjourn the meeting. The motion is duly seconded. The meeting is adjourned at 7:10 p.m.

A true report of the 1991 Litchfield School District Annual Meeting.

Joan McKibben

School District Clerk

Special School District Meeting
Litchfield, N.H. School District
Monday, October 14, 1991

Time, Place 7:50 p.m. in gymnasium of Griffin Memorial School

Present: Philip Reed, Moderator, presiding; Litchfield School Board members Linda Tenney (chairman and budget committee representative), Judith Burke, Donald Knight, and John Pierog; Assistant Superintendent of Schools Larry Burton and Personnel Director Thomas Carroll; Litchfield Middle School Principal Martin Schlichter; Griffin Memorial School Principal Dr. Linda Kemper; Litchfield Budget Committee members Linda Davis (chairman), Philip Seavey, Ralph Boehm (selectman rep.), M. Patricia Jewett, Quentin Lewis, and Scott Raswyck; approximately 260 voters, educational staff members, and observers.

Supervisors of Election Sophia Adams and Bertha Mieczkowski checked voters into the hall, handed them numbered paper ballots, and counted votes after they were cast

Moderator Reed, as per his custom, opened the meeting by explaining the rules under which business would be conducted and asked the assembly whether they wished to allow non-voters to speak. Motion to extend this courtesy passed on a voice vote. The moderator then read Article I, which constituted the sole business put before the voters:

Article I:

To see if the District will vote to approve the cost items included in the collective bargaining agreement reached between the Litchfield School District and the Litchfield Education Association which calls for the following increase in salary and benefits:

Year	Percentage	Estimated Costs
1990-91	0%	\$ -0-
1991-92	3.2%	43,562.00
1992-93	5.9%	83,943.00

And further to raise and appropriate the sum of \$43,562.00 for the 1991-92 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits agreed to by the Litchfield School Board and the Litchfield Education Association.

School Board chairman Linda Tenney MOVED that the article be approved as read.

There were several seconds. Mrs. Tenney reviewed the two-year history of negotiations leading to the proposed contract items, explaining that negotiating costs had amounted to \$16,000.

Budget Committee members Davis and Seavey spoke in favor of approval, estimating that the \$43,000 cost in this year's commitment would add fifteen (15) cents to the tax rate, or some twenty three (23) dollars to the average tax bill.

Discussion was opened to the floor, and a few citizens spoke, both in favor and in opposition to the proposal.

Robert Desmarais MOVED that the Article be amended by deleting the fourth paragraph (which begins "And further to raise and appropriate...") and to substitute instead that the \$43,562.00 in funds for the 1991-92 Fiscal Year are to come out of the current budget. the motion was SECONDED from the floor.

Mr. Desmarais read a letter from a lawyer concerning the legality of the proposed amendment, and moderator Read quoted R.S.A. 273-A:3 II b, stating that modification of the terms would allow either party to reopen negotiations on all or part of the entire agreement.

Discussion fluctuated among the following topics: whether surplus money has or has not been built into recent budgets; whether or not a vote on the 1991-92 segment of the contract would obligate the District for the 1992-93 segment; and whether the proposed amendment would be considered modification of the contract.

Though there was some disagreement on all counts, the general consensus at the end of the discussion seemed to be:

1--Recent budget surpluses were the result of conscientious attempts to minimize expenses because of the difficult financial times (e.g., no textbooks purchased after October last year), and of unanticipated savings in several line items.

2--Approval of the Article as presented would constitute agreement with the salary and benefit schedule under the terms of the three-year contract, but the actual dollar figure required to meet the third year of the contract would depend upon the staff employed at the time.

and 3--Because the proposed amendment would remove the funding mechanism in place under the Article as presented, it would probably be considered modification of the contract.

Thomas Levesque MOVED the question. There were numerous seconds from the floor. The motion CARRIED by voice vote.

The moderator reported that he was in receipt of a written request that the vote on the amendment be by paper ballot. Mr. Reed instructed the voters to use their number twelve (#12) yes/no ballot for the vote. Two hundred ten (210) ballots were cast. YES: fifty three (53); NO: One hundred fifty seven (157). Motion lost.

Following brief further debate, Thomas Levesque CALLED the question. The motion was SECONDED from the floor. Cloture CARRIED by voice vote.

The moderator reported that he was in receipt of a written request that the vote be by secret ballot. He instructed the voters to use ballot number one (#1).

While the votes were being tabulated, chairman Tenney offered recognition and an engraved plaque to former School Board member Ellen-Ann Robinson for her many years of service as a board member and as an educational champion in her capacity as a State Representative. The assembly added a rising vote of thanks. Assistant Superintendent Burton added that Mrs. Robinson was responsible for the legislation that resulted in the regional vocational center currently being built at Alvirne High School in Hudson.

Mrs. Tenney detailed the history of the new playground recently dedicated at Griffin School, beginning with the \$9,200 appropriation made at School District meeting two years earlier. The sum was increased by \$14,784.51 in privately raised capital through the efforts of Litchfield Playground Partners. Mrs. Tenney read a lengthy list of volunteers and financial contributors who helped to make the playground a reality.

In his capacity as Selectman, Tom Levesque said the Town is seeking volunteers for various boards, noting that, "We can't get volunteers for anything anymore, except the people who are already doing everything."

Results of the balloting were reported by the Moderator: Ballots cast, two hundred eight (208). YES, one hundred sixty eight (168); NO, forty seven (47). MOTION CARRIED.

The meeting was ADJOURNED at 9:10 p.m.

A true record of Special School District Meeting

attest:

Diane L. Jerry

School District Clerk

New Hampshire State Library



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